



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 9, 2011

Via-Email

Jimmy S. H. Lee, Chairman  
Mercer International, Inc.  
Suite 2840, 650 West Georgia Street  
Vancouver, British Columbia  
Canada, V6B4N8

**Re: Mercer International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed February 17, 2011**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 20, 2011**  
**File No. 000-51826**

Dear Mr. Lee:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director