



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

DIVISION OF  
CORPORATION FINANCE

February 5, 2019

David K. Ure  
Chief Financial Officer  
Mercer International Inc.  
Suite 1120, 700 West Pender Street  
Vancouver, British Columbia, Canada, V6C 1G8

**Re: Mercer International Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 16, 2018**  
**File No. 000-51826**

Dear Mr. Ure:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources