

MERCER INTERNATIONAL INC.

Form 8-K

February 27, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington D.C. 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): February 26, 2007**

**MERCER INTERNATIONAL INC.**

*(Exact name of Registrant as specified in its charter)*

**Washington**

*(State or other jurisdiction of incorporation or organization)*

**000-51826**

*(Commission File Number)*

**47-0956945**

*(I.R.S. Employer Identification No.)*

**Suite 2840, 650 West Georgia Street, Vancouver, British Columbia, Canada V6B 4N8**

*(Address of Office)*

**(604) 684-1099**

*(Registrant's telephone number, including area code)*

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.**

The information contained in this Current Report shall not be deemed to be filed for the purposes of Section 18 of the *Securities Exchange Act of 1934* (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the *Securities Act of 1933*, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On February 26, 2007, Mercer International Inc. (the Company ) announced by press release the Company s results for its fourth quarter and year ended December 31, 2006. A copy of the Company s press release is attached hereto as Exhibit 99.1.

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.**

**Exhibit No. Description**

99.1 Press Release dated February 26, 2007

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**SIGNATURES**

Pursuant to the requirements of the *Securities Exchange Act of 1934*, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**MERCER INTERNATIONAL INC.**

/s/ David M. Gandossi  
David M. Gandossi  
Chief Financial Officer

Date: February 26, 2007

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EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release dated February 26, 2007