

MERCER INTERNATIONAL INC.  
Form 8-K/A  
May 10, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington D.C. 20549**

**FORM 8-K/A**

**CURRENT REPORT**

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

**Date of Report (Date of earliest event reported): April 25, 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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**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: May 10, 2007

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**FORM 8-K**

**EXHIBIT INDEX**

| <b>Exhibit Number</b> | <b>Description</b>   |
|-----------------------|--|
| 16                    | Letter of Deloitte & Touche LLP dated May 10, 2007 to the Securities and Exchange Commission |