

Reservoir Media, Inc.
75 Varick Street, 9th Floor
New York, New York 10013

August 9, 2022

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
100 F. Street, N.E.
Washington, D.C. 20549
Attention: Janice Adeloyle
Brian Fetterolf
Division of Corporation Finance Office of Trade & Services

Re: Reservoir Media, Inc.
Registration Statement on Form S-3
Filed July 28, 2022
File No. 333-266370

Ladies and Gentlemen:

We hereby withdraw our previous request for effectiveness and request that the effective date of the above-referenced Registration Statement on Form S-3 be accelerated to August 10, 2022 at 11:00 a.m. New York City time or as soon thereafter as may be practicable.

If you have any questions regarding the foregoing, please contact David S. Huntington of Paul, Weiss, Rifkind, Wharton & Garrison LLP at 212-373-3124.

Very truly yours,

/s/ Jim Heindlmeyer

Jim Heindlmeyer

cc: Paul Weiss, Rifkind, Wharton & Garrison LLP
David S. Huntington
