

August 4, 2022

Jim Heindlmeyer
Chief Financial Officer
Reservoir Media, Inc.
75 Varick Street, 9th Floor
New York, New York 10013

Inc.

Statement on Form S-3
2022

Re: Reservoir Media,
Registration
Filed on July 28,
File No. 333-266370

Dear Mr. Heindlmeyer :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Janice Adeloys at 202-551-3034 or Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services