

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

May 8, 2024

Golnar Khosrowshahi Chief Executive Officer Reservoir Media, Inc. 200 Varick Street, Suite 801A New York, NY 10014

Re: Reservoir Media, Inc.
Registration Statement on Form S-3
Filed April 29, 2024
File No. 333-278985

Dear Golnar Khosrowshahi:

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: David S. Huntington