



DIVISION OF
CORPORATION FINANCE

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

March 1, 2023

Thomas Bushey
Chief Executive Officer
Newbury Street Acquisition Corp
121 High Street, Floor 3
Boston, MA 02110

Re: Newbury Street Acquisition Corp
Preliminary Proxy Statement on Schedule 14A
Filed February 21, 2023
File No. 001-40251

Dear Thomas Bushey:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Christina C. Russo, Esq.