



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.