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For your information, and to circulate as you determine appropriate, on October 14-20, 2022, there was a conversation in the Business Law Section Digest published by the Colorado Bar Association. It was based on CRS 7-90-102(50.5), (51), and (51.5).

The following is a summary of the conversation and my analysis for this group:

1. Lawyer A asked the readers why he was “told by the [SOS] website that I am now not allowed to use a P.O. Box for the principal office address. I’ve used P.O. Boxes for years for clients.”
2. Lawyer B then asked: “Are there any issues with allowing a client to use the law firm’s address as the principal address?”
3. Lawyer C responded to Lawyer B saying: “I think you will find that the law firm is not the "principal address" of the client unless the client offices with the firm; at least that is how I read it. There are also practical reasons not to allow a client to use your office address - clients come and go, disappear, don't pay their invoices, and occasionally defraud others or violate securities laws, etc. I prefer not to do things that could be deemed aiding and abetting.”
4. Lawyer D then responded: “I agree with Brad. A street address has always been required, and I advise clients to get a box somewhere that provides a street address instead of a PO box for that reason (if they come in early enough). That said, a lot of post offices have started provided a street address option that works the same as the UPS store and other commercial mailbox stores.”
5. Lawyer A then replies (in part): “While the SOS may have always required a street address, I'm not sure why that is required. I've listed P.O. Boxes for years as the "Principal office address" and it was not rejected in the old paper filing or online and in looking at the statutes, I don't see where that would not be allowed. 7-90-12 (51.5) states "Principal office address" means the street address and, if different, the mailing address inside or outside this state, that has been stated by or for an entity to be the principal office address of the entity in the first filed document. Essentially the filer gets to choose.”

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I read that to mean the street address and the mailing address (which includes P.O. Boxes) are both considered allowable Principal office addresses. It does not require a street address, as is required for the registered agent and that section uses different language stating that it must be a street address or mailing address of its primary residence or usual place of business.

There is a purpose to having the registered agent have a street address for purposes of physical service but not the business itself. The statutes do not allow the SOS to require something that is not required in the statutes.

As for getting a street address looking P.O. Box, my thoughts always were that if you did that for the registered agent, you were just finding a loophole and avoiding the spirit of the requirement.

Maybe I'm missing something, but I can't find a requirement in the statute that the Principal office address must be a street address. Moreover, if there is such a requirement, what would be the purpose in disallowing a P.O. Box with a P.O. Box in its title but allowing a P.O. Box with a street name in its title.”

6. As Deputy Beall’s recent memorandum points out, many people use a P.O box with a street address which they believe meets the statutory requirements.

In looking at the articles of incorporation for a Colorado corporation, it asks for “The principal office address of the corporation’s principal office” – both street address and (if different) mailing address.

- 7-90-102(51) defines “principal office” as being “the office of an entity located at the principal office address of the entity.” The term “office” is not defined in the statute, but the Oxford dictionary says that it is “  
” It is where work is performed.
- 7-90-102(50.5) then goes forward and says:  
(a) Principal address” means

- [I] principal office address or,
- [ii] for a person that has no principal office address, the street address of the person's usual place of business in this state if it has one,
- [III] the street address of the person's residence in this state if it has one but has no principal place of business in this state,

[iv] the street address of the person's usual place of business outside this state if it has one but has no usual place of business or residence in this state, or

[V] the street address of the person's residence outside this state if it has one but has no principal place of business anywhere and no residence in this state.

(b) In each case enumerated in paragraph (a) of this subsection (50.5), for a person that has no principal office address, "principal address" means the mailing address of the person if it is different from the address determined pursuant to paragraph (a) of this subsection (50. 5).

7. In none of these cases set forth in 7-90-102(50.5)(a) does the statute contemplate a post office or other box address even if accompanied with a street address. Is that intended? Should that be changed?
8. Paragraph (a) seems to put the individual filing person's residence as secondary to the street address of the principal office. Who wants their residence publicized? No one.
9. Paragraph (b) seems to provide the alternative for a "mailing address" that does not need to be associated with a principal office.
10. Is this what Colorado intends? In light of the "work from home" movement and many other legitimate reasons not to have an office outside the home, should Colorado require the home address and prohibit a Box Address with or without a street address? If so, people will be looking elsewhere.

Sincerely yours,  
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