

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

FORM 10-Q/A

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2000

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the transition period from Not Applicable to _____

Commission file number 0-25890

CENTURY BUSINESS SERVICES, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

22-2769024

(State or Other Jurisdiction of Incorporation or Organization) (I.R.S. Employer Identification No.)

6480 Rockside Woods Boulevard South, Suite 330, Cleveland, Ohio 44131
(Address of Principal Executive Offices) (Zip Code)

(Registrant's Telephone Number, Including Area Code) 216-447-9000

Former Name, Former Address and Former Fiscal Year, if Changed since Last Report

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the proceeding 12 months, and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date:

Class of Common Stock	Outstanding at April 30, 2000
Par value \$.01 per share	95,423,629

Discussion of Form 10-Q/A, Amended Quarterly Report, Filing

As a result of changes to the data included in the table in Footnote 9 to the condensed consolidated financial statements, the following replaces, in its entirety, Footnote 9 included in Century's previously filed quarterly report on Form 10-Q for the period ended March 31, 2000.

9. SEGMENT REPORTING

Statement of Financial Accounting Standards No. 131, "Disclosures about Segments of an Enterprise and Related Information," established standards for reporting selected information about operating segments, products and services, geographic areas and major customers.

Century's business units have been aggregated into four reportable segments: business solutions; benefits and insurance; performance consulting and technology solutions services. Segment information for the three-month periods ended March 31, 2000 and 1999 is as follows:

	For the Three Months Ended March 31, 2000					
	Business Solutions	Benefits & Insurance	Performance Consulting	Technology Solutions	Corporate and Other	Total
Revenue	\$ 108,010	\$ 46,873	\$ 5,224	\$ 12,013	\$ -	\$ 172,120
Operating income (1)	31,425	9,814	1,692	(229)	-	42,702
Corporate gen. and admin. (1)	-	-	-	-	8,519	8,519
Depreciation and amortization	1,588	581	38	119	8,438	10,764
Interest expense	66	68	8	(2)	2,555	2,695
Other income, net	(173)	(297)	(8)	(56)	(368)	(902)
Pre-tax income (loss)	\$ 29,944	\$ 9,462	\$ 1,654	\$ (290)	\$ (19,144)	\$ 21,626

	For the Three Months Ended March 31, 1999					
	Business Solutions	Benefits & Insurance	Performance Consulting	Technology Solutions	Corporate and Other	Total
Revenue	\$ 86,740	\$ 36,365	\$ 3,957	\$ 11,310	\$ -	\$ 138,372
Operating income	25,400	5,689	1,570	1,083	-	33,742
Corporate gen. and admin.	-	-	-	-	3,100	3,100
Merger-related	-	-	-	-	1,518	1,518
Depreciation and amortization	1,172	698	25	84	2,404	4,383
Interest expense	113	158	-	86	940	1,297
Other income, net	(302)	(596)	(69)	(88)	(329)	(1,384)
Pre-tax income (loss)	\$ 24,417	\$ 5,429	\$ 1,614	\$ 1,001	\$ (7,633)	\$ 24,828

(1) includes unusual expenses and credits as discussed in Footnote 7 to the condensed consolidated financial statements.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Century Business Services, Inc.

(Registrant)

Date: May 22, 2000

By: /s/ Jerome P. Grisko, Jr.

Jerome P. Grisko, Jr
President