

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE TO
(RULE 14d-100)

TENDER OFFER STATEMENT UNDER SECTION 14(d) (1) OR SECTION 13(e) (1) OF
THE SECURITIES EXCHANGE ACT OF 1934

Century Business Services, Inc.

(Name of Subject Company (Issuer))

Century Business Services, Inc.

(Name of Filing Person (Offeror))

Common Stock, Par Value \$0.01 Per Share

(Title of Class Securities)

156490104

(CUSIP Number of Class of Securities)

Michael W. Gleespen
Corporate Secretary and General Counsel
Century Business Services, Inc.
6050 Oak Tree Blvd., South
Suite 330
Cleveland, OH 44131
(216) 447-9000

(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications on Behalf of Filing Persons)

With a copy to:

Paul A. Belvin, Esq.
Akin Gump Strauss Hauer & Feld LLP
1333 New Hampshire Avenue, N.W.
Washington, D.C. 20036
(202) 887-4000

CALCULATION OF FILING FEE

Transaction Valuation*	Amount of Filing Fee
\$37,500,000	\$4,751.25

* For purposes of calculating the filing fee only, this amount is based on the purchase of 7,500,000 outstanding shares of Common Stock at the tender offer price of \$5.00 per share.

[] Check the box if any part of the fee is offset as provided by Rule 0-11 (a) (2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: N/A Filing Party: : N/A
Form or Registration No.: N/A Date Filed: : N/A

[] Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

- [] third-party tender offer subject to Rule 14d-1.
- [X] issuer tender offer subject to Rule 13e-4.
- [] going-private transaction subject to Rule 13e-3.
- [] amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: []

This Tender Offer Statement on Schedule TO relates to the offer by, Century Business Services, Inc. a Delaware corporation (the "Purchaser"), to purchase up to 7,500,000 shares of its Common Stock, par value \$0.01 per share (the "Shares"), at a price of \$5.00 per Share, net to the seller in cash, without interest. The tender offer is being made upon and subject to the terms and conditions set forth in the Offer to Purchase, dated March 4, 2004 (the "Offer to Purchase"), and the related Letter of Transmittal (the "Letter of Transmittal"), which together, as each may be amended or supplemented from time to time, constitute the "Offer."

This Tender Offer Statement on Schedule TO is intended to satisfy the reporting requirements of Rule 13e-4 under the Securities Exchange Act of 1934, as amended. The information contained in the Offer to Purchase and the Letter of Transmittal, copies of which are attached to this Schedule TO as Exhibits (a)(1)(i) and (a)(1)(ii), respectively, is incorporated herein by reference in response to all of the items of this Schedule TO as more particularly described below. Capitalized terms used herein but not otherwise defined have the meaning ascribed to such terms in the Offer to Purchase.

ITEM 1. SUMMARY TERM SHEET.

The information set forth in the section of the Offer to Purchase captioned "Summary Term Sheet" is incorporated herein by reference.

ITEM 2. SUBJECT COMPANY INFORMATION.

(a) and (b) The information set forth in the section of the Offer to Purchase captioned "Section 10 - Certain Information Concerning CBIZ" is incorporated herein by reference.

(c) The information set forth in the section of the Offer to Purchase captioned "Section 8 -- Price Range of Shares; Dividends" is incorporated herein by reference.

ITEM 3. IDENTITY AND BACKGROUND OF FILING PERSON.

(a) This Tender Offer Statement is filed by the Purchaser. The information set forth in the section of the Offer to Purchase captioned "Section 11 -- Interest of Directors and Executive Officers; Transactions and Agreements Concerning Shares" is incorporated herein by reference.

ITEM 4. TERMS OF THE TRANSACTION.

(a) The information set forth in the sections of the Offer to Purchase captioned "Summary Term Sheet," "Section 1 -- Number of Shares; Proration," "Section 3 -- Procedures for Tendering Shares," "Section 4 -- Withdrawal Rights," "Section 5 -- Purchase of Shares and Payment of Purchase Price" and "Section 13 -- U.S. Federal Income Tax Consequences" and in the Letter of Transmittal is incorporated herein by reference.

(b) The information set forth in the section of the Offer to Purchase captioned "Section 2 -- Purpose of the Tender Offer; Plans and Proposals" is incorporated herein by reference.

ITEM 5. PAST CONTACTS, TRANSACTIONS, NEGOTIATIONS AND AGREEMENTS.

(e) The information set forth in the section of the Offer to Purchase captioned "Section 11 -- Interest of Directors and Executive Officers; Transactions and Agreements Concerning Shares" is incorporated herein by reference.

ITEM 6. PURPOSE OF THE TRANSACTION AND PLANS OR PROPOSALS.

(a)-(c) The information set forth in the section of the Offer to Purchase captioned "Section 2 -- Purpose of the Tender Offer; Plans and Proposals" is incorporated herein by reference.

ITEM 7. SOURCE AND AMOUNT OF FUNDS OR OTHER CONSIDERATION.

(a) and (b) The information set forth in the section of the Offer to Purchase captioned "Section 9 -- Source and Amount of Funds" is incorporated herein by reference.

(d) The information set forth in the section of the Offer to Purchase captioned "Section 10 -- Certain Information Concerning CBIZ" is incorporated herein by reference.

ITEM 8. INTEREST IN SECURITIES OF THE SUBJECT COMPANY.

(a) and (b) The information set forth in the section of the Offer to Purchase captioned "Section 11 -- Interest of Directors and Executive Officers; Transactions and Arrangements Concerning Shares" is incorporated herein by reference.

ITEM 9. PERSONS/ASSETS RETAINED, EMPLOYED, COMPENSATED OR USED.

(a) The information set forth in the section of the Offer to Purchase captioned "Section 15 -- Fees and Expenses" is incorporated herein by reference.

ITEM 10. FINANCIAL STATEMENTS.

(a) and (b) Not applicable.

ITEM 11. ADDITIONAL INFORMATION.

The information set forth in the section of the Offer to Purchase captioned "Section 12 -- Legal Matters; Regulatory Approvals" is incorporated herein by reference.

(a) The information set forth in the Offer to Purchase is incorporated herein by reference.

ITEM 12. EXHIBITS.

- (a) (1) (i) Offer to Purchase.
- (a) (1) (ii) Letter of Transmittal.
- (a) (2) Not Applicable.
- (a) (3) Not Applicable.
- (a) (4) Not Applicable.
- (a) (5) (i) Notice of Guaranteed Delivery.
- (a) (5) (ii) Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
- (a) (5) (iii) Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
- (a) (5) (iv) Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan.

- (a) (5) (v) Summary Advertisement published on March 4, 2004 in The New York Times.
- (a) (5) (vi) Press release dated March 4, 2004 announcing the commencement of the Offer.
- (b) (i) Amended and Restated Credit Agreement dated as of September 26, 2002 among Century Business Services, Inc., as Borrower, Bank of America, N.A., as Agent, Issuing Bank and Swing Line Bank, and other Financial Institutions Party Hereto (Incorporated by reference to Exhibit 10.10 of Century Business Services, Inc. Annual Report on Form 10-K filed on March 27, 2003 (Commission File Number 0-25890)).
- (b) (ii) Amendment No. 1 to the Amended and Restated Credit Agreement executed and delivered as of June 6, 2003 by and among Century Business Services, Inc., each of the Guarantors named as signatories therein, the several financial institutions from time to time party to the Amended and Restated Credit Agreement and Bank of America, N.A., as administrative agent for the Lenders (Incorporated by reference to Exhibit (b) (ii) of Century Business Services, Inc. Schedule TO filed on June 10, 2003 (Commission File Number 0-25890)).
- (b) (iii) Amendment No. 2 to the Amended and Restated Credit Agreement executed and delivered March 3, 2004 by and among Century Business Services, Inc., each of the Guarantors named as signatories therein, the several financial institutions from time to time party to the Amended and Restated Credit Agreement as further amended by Amendment No. 1 thereto and Bank of America, N.A., as administrative agent for the Lenders.
- (d) Not applicable.
- (g) Not applicable.
- (h) Not applicable
- Other Not applicable

ITEM 13. ADDITIONAL INFORMATION REQUIRED BY SCHEDULE 13e-3.

Not Applicable.

SIGNATURES

After due inquiry and to the best of my knowledge and belief,
I certify that the information set forth in this statement is true, complete and
correct.

CENTURY BUSINESS SERVICES, INC.

Dated: March 4, 2004

By: /s/ Michael W. Gleespen

Name: Michael W. Gleespen

Title: Corporate Secretary and General Counsel

EXHIBIT INDEX

EXHIBIT NUMBER -----	DESCRIPTION -----
(a) (1) (i)	Offer to Purchase.
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OFFER TO PURCHASE FOR CASH

BY

CENTURY BUSINESS SERVICES, INC.

OF

UP TO 7,500,000 SHARES OF ITS COMMON STOCK

AT \$5.00 NET PER SHARE

THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON THURSDAY, APRIL 1, 2004, UNLESS THE TENDER OFFER IS EXTENDED.

Century Business Services, Inc., a Delaware corporation (CBIZ), is offering to purchase for cash up to 7,500,000 shares of its common stock, par value \$0.01 per share, at a purchase price of \$5.00 per share net to the seller in cash without interest, upon the terms and subject to the conditions set forth in this offer to purchase and the related letter of transmittal (which together, as they may be amended and supplemented from time to time, constitute the tender offer). Unless the context otherwise requires, all references to shares shall refer to the shares of common stock, par value \$0.01 per share, of CBIZ.

Only shares properly tendered and not properly withdrawn will be purchased, on the terms and subject to the conditions of the tender offer. However, because of the "odd lot" priority, proration and conditional tender provisions described in this document, all of the shares tendered may not be purchased if more than the number of shares we seek are properly tendered. Shares not purchased in the tender offer will be returned to the tendering stockholders at our expense promptly after the expiration of the tender offer. See Section 1. To tender shares properly, you must properly complete and duly execute the letter of transmittal.

We reserve the right, in our sole discretion, to purchase more than 7,500,000 shares in the tender offer, subject to applicable law.

THE TENDER OFFER IS NOT CONDITIONED ON ANY MINIMUM NUMBER OF SHARES BEING TENDERED. THE TENDER OFFER IS, HOWEVER, SUBJECT TO OTHER CONDITIONS. SEE SECTION 7.

Our shares are listed and traded on the Nasdaq National Market under the symbol "CBIZ." On March 3, 2004, the last trading day prior to the commencement of the tender offer, the closing price of our shares on the Nasdaq National Market was \$4.50 per share. YOU ARE URGED TO OBTAIN CURRENT MARKET QUOTATIONS FOR THE SHARES BEFORE DECIDING WHETHER TO TENDER YOUR SHARES. SEE SECTION 8.

OUR BOARD OF DIRECTORS HAS APPROVED THE TENDER OFFER. HOWEVER, NEITHER WE NOR OUR BOARD OF DIRECTORS OR THE DEALER MANAGER OR INFORMATION AGENT OR DEPOSITARY MAKES ANY RECOMMENDATION TO YOU AS TO WHETHER YOU SHOULD TENDER OR REFRAIN FROM TENDERING YOUR SHARES. YOU MUST MAKE YOUR OWN DECISION AS TO WHETHER TO TENDER YOUR SHARES AND, IF SO, HOW MANY SHARES TO TENDER.

OUR DIRECTORS AND EXECUTIVE OFFICERS HAVE ADVISED US THAT THEY DO NOT INTEND TO TENDER ANY SHARES IN THE TENDER OFFER. SEE SECTION 11.

Questions and requests for assistance may be directed to D. F. King & Co., Inc., the information agent for the tender offer, or to Banc of America Securities LLC, the dealer manager for the tender offer, at their respective addresses and telephone numbers set forth on the back cover page of this offer to purchase. Requests for additional copies of this offer to purchase, the letter of transmittal or the notice of guaranteed delivery, or any document incorporated herein by reference, may be directed to the information agent.

The Dealer Manager for the Tender Offer is:

BANC OF AMERICA SECURITIES LLC

March 4, 2004

IMPORTANT

If you wish to tender all or any part of your shares, you should either (1) (a) complete and sign a letter of transmittal, or a facsimile of it, according to the instructions in the letter of transmittal and mail or deliver it, together with any required signature guarantee and any other required documents, to Computershare, the depositary for the tender offer, and mail or deliver the share certificates to the depositary together with any other documents required by the letter of transmittal, or (b) tender the shares according to the procedure for book-entry transfer described in Section 3, or (2) request a broker, dealer, commercial bank, trust company or other nominee to effect the transaction for you. If your shares are registered in the name of a broker, dealer, commercial bank, trust company or other nominee, you should contact that person if you desire to tender your shares. If you desire to tender your shares and (1) your share certificates are not immediately available or cannot be delivered to the depositary, (2) you cannot comply with the procedure for book-entry transfer, or (3) your other required documents cannot be delivered to the depositary by the expiration of the tender offer, you must tender your shares according to the guaranteed delivery procedure described in Section 3.

If you are a participant in the CBIZ Business Services Employee Stock Investment Plan wishing to tender any of your shares held in the plan, you must follow the separate instructions and procedures described in Section 3, by returning the Instruction Form in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" to Computershare, administrator of the plan, at least three business days prior to the expiration date of the tender offer. If Computershare has not received a participant's instructions at least three business days prior to the expiration date of the tender offer, Computershare will not tender any shares held on behalf of that participant.

The tender offer is not being made to (nor will any tender of shares be accepted from or on behalf of) holders in any jurisdiction in which the making of the tender offer or the acceptance of any tender of shares therein would not be in compliance with the laws of such jurisdiction. However, we may, at our discretion, take such action as we may deem necessary for us to make the tender offer in any such jurisdiction and extend the tender offer to holders in such jurisdiction. In any jurisdiction the securities or blue sky laws which require the tender offer to be made by a licensed broker or dealer, the tender offer is being made on our behalf by the dealer manager or one or more registered brokers or dealers which are licensed under the laws of such jurisdiction.

WE HAVE NOT AUTHORIZED ANY PERSON TO MAKE ANY RECOMMENDATION ON OUR BEHALF AS TO WHETHER YOU SHOULD TENDER OR REFRAIN FROM TENDERING YOUR SHARES IN THE TENDER OFFER. WE HAVE NOT AUTHORIZED ANY PERSON TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION IN CONNECTION WITH THE TENDER OFFER OTHER THAN THOSE CONTAINED IN THIS DOCUMENT OR IN THE LETTER OF TRANSMITTAL. IF GIVEN OR MADE, ANY RECOMMENDATION OR ANY SUCH INFORMATION OR REPRESENTATION MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED BY US OR THE DEALER MANAGER.

NO REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, IS MADE BY THE DEALER MANAGER AS TO THE ACCURACY OR COMPLETENESS OF THE INFORMATION CONTAINED HEREIN (OR MADE AVAILABLE IN CONNECTION WITH AN EVALUATION OF THE TENDER OFFER OR A DECISION TO TENDER YOUR SHARES) AND NOTHING CONTAINED HEREIN IS, OR SHALL BE RELIED UPON AS, A PROMISE OR REPRESENTATION BY THE DEALER MANAGER AS TO THE PAST OR FUTURE. THE DEALER MANAGER ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OR COMPLETENESS OF SUCH INFORMATION.

SUMMARY TERM SHEET

We are providing this summary term sheet for your convenience. It highlights the most material information in this document, but you should understand that it does not describe all of the details of the tender offer to the same extent described in this document. We urge you to read the entire document and the related letter of transmittal because they contain the full details of the tender offer. We have included references to the sections of this document where you will find a more complete discussion.

Who is offering to purchase my shares?.....

Century Business Services, Inc., which we refer to as "we," "us" or "CBIZ," is offering to purchase shares of its common stock, par value \$0.01 per share, in a self-tender offer.

What will the purchase price for the shares be and what will be the form of payment?.....

Stockholders whose shares are purchased in the tender offer will be paid \$5.00 per share in cash, without interest, promptly after the expiration of the tender offer. Under no circumstances will we pay interest on the purchase price, even if there is a delay in making payment. See Section 1.

How many shares will CBIZ purchase?.....

We will purchase 7,500,000 shares validly tendered in the tender offer, or such fewer number of shares as are properly tendered and not properly withdrawn prior to the expiration date. 7,500,000 shares represents approximately 8.75% of our outstanding common stock. We also expressly reserve the right to purchase an additional number of shares not to exceed 2% of the outstanding shares, and could decide to purchase more shares, subject to applicable legal requirements. As of March 3, 2004, there were 85,723,711 shares issued and outstanding. See Section 1. The tender offer is not conditioned on any minimum number of shares being tendered. See Section 7.

Why is CBIZ making the tender offer?.....

We believe that the tender offer is a prudent use of our financial resources given our business profile, assets and current market price, and that investing in our own shares is an attractive use of capital and an efficient means to provide value to our stockholders. The tender offer also will provide increased liquidity to holders of shares and the opportunity for holders to sell shares without the usual transaction costs associated with open market sales. On March 3, 2004, the CBIZ board of directors approved an authorization to repurchase shares up to an aggregate purchase price consideration of \$50 million. Assuming CBIZ purchases 7,500,000 shares in the tender offer, CBIZ will be authorized to purchase additional shares in the future up to an aggregate purchase price consideration of approximately \$12 million. See Section 2.

How will CBIZ pay for the shares?.....

Assuming we purchase 7,500,000 shares in the tender offer at the purchase price of \$5.00 per share, \$37,500,000 will be required to purchase such shares. We anticipate that we will obtain all of the funds necessary to purchase shares tendered in the tender offer, and to pay related fees and expenses, by borrowing up to \$38 million under our \$73 million secured

revolving credit facility. The tender offer is not conditioned upon the receipt of financing. See Sections 7 and 9.

How long do I have to tender my shares?.....

You may tender your shares until the tender offer expires. The tender offer will expire on Thursday, April 1, 2004, at 5:00 p.m., New York City time, unless we extend it. See Section 1.

We may choose to extend the tender offer for any reason, subject to applicable laws. See Section 14.

How will I be notified if CBIZ extends the tender offer?.....

We will issue a press release by 9:00 a.m., New York City time, on the business day after the previously scheduled expiration date if we decide to extend the tender offer. See Section 14.

What will happen if I do not tender my shares?.....

Upon the completion of the tender offer, non-tendering stockholders will realize a proportionate increase in their relative ownership interest in us and thus in our future earnings and assets, subject to our right to issue additional shares of common stock and other equity securities in the future. See Section 2.

Are there any conditions to the tender offer?.....

Yes. Our obligation to accept and pay for your tendered shares depends upon a number of conditions, including:

- No legal action shall be pending, or shall have been threatened or taken, that might adversely affect the tender offer.
- No commencement or escalation of a war, armed hostilities or other international or national calamity, including, but not limited to, an act of terrorism.
- No significant decrease in the price of our common stock or in the price of equity securities generally and no adverse changes in the U.S. stock markets or credit markets shall have occurred during the tender offer.
- No one shall have proposed, announced or made a tender or exchange offer (other than this tender offer), merger, business combination or other similar transaction involving us.
- No one (including certain groups) shall have acquired, or proposed to acquire, beneficial ownership of more than 5% of the outstanding shares (other than anyone who publicly disclosed such ownership in a filing with the Securities and Exchange Commission prior to March 4, 2004). In addition, no new group shall have been formed which beneficially owns more than 5% of the outstanding shares. Finally, no one shall have filed a Notification and Report Form under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, or made a public announcement reflecting an intent to acquire us or any of our subsidiaries or any of our respective assets or securities.
- No material adverse change in our business, condition (financial or otherwise), assets, income, operations, prospects or stock ownership shall have occurred during the tender offer.

See Section 7.

How do I tender my shares?.....

To tender your shares, prior to 5:00 p.m., New York City time, on Thursday, April 1, 2004, unless the tender offer is extended:

- you must deliver your share certificate(s) and a properly completed and duly executed letter of transmittal to the

iv

depository at the address appearing on the back cover page of this document; or

- the depository must receive a confirmation of receipt of your shares by book-entry transfer and a properly completed and duly executed letter of transmittal, or in the case of a book-entry transfer, an "agent's message"; or
- you must comply with the guaranteed delivery procedure.

If your shares are held through a broker, dealer, commercial bank or other nominee you must request such broker, dealer, commercial bank, trust company or other nominee to effect the transaction for you. You may also contact the information agent or the dealer manager for assistance. See Section 3 and the instructions to the related letter of transmittal.

If you are a participant in the CBIZ Business Services Employee Stock Investment Plan wishing to tender any of your shares held in the plan, you must follow the separate instructions and procedures described in Section 3, by returning the Instruction Form in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" to Computershare at least three business days prior to the expiration date of the tender offer. If Computershare has not received a participant's instructions at least three business days prior to the expiration date of the tender offer, Computershare will not tender any shares held on behalf of that participant.

Once I have tendered shares in the tender offer, can I withdraw my tender?.....

You may withdraw any shares you have tendered at any time before 5:00 p.m., New York City time, on Thursday, April 1, 2004, unless we extend the tender offer, in which case you may withdraw tendered shares until the tender offer, as so extended, expires. If we have not accepted for payment the shares you have tendered to us, you may also withdraw your shares after April 28, 2004. Participants in the CBIZ Business Services Employee Stock Investment Plan who wish to withdraw their shares must follow the instructions found in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" sent to them separately. See Section 4.

How do I withdraw shares I previously tendered?.....

You must deliver, on a timely basis, a written, telegraphic or facsimile notice of your withdrawal to the depository at the address appearing on the back cover page of this document. Your notice of withdrawal must specify your name, the number of shares to be withdrawn and the name of the registered holder of these shares. Some additional requirements apply if the share certificates to be withdrawn have been delivered to the depository or if your shares have been tendered under the procedure for book-entry transfer set forth in Section 3. See Section 4.

Has CBIZ or its board of directors adopted a position on the tender offer?.....

Our board of directors has approved the

tender offer. However, neither we nor our board of directors makes any recommendation to you as to whether you should tender or refrain from tendering your shares. You must make your own decision as to whether to tender your shares and, if so, how many shares to tender. See Section 2.

Will CBIZ's directors and executive officers tender shares in the tender offer?.....

Our directors and executive officers have advised us that they do not plan to tender any shares in the tender offer. See Section 11.

Following the tender offer, will CBIZ continue as a public company?.....

We do not believe that our purchase of shares in the tender offer will cause our remaining shares to be delisted from the Nasdaq National Market or to cause us to be eligible for deregistration under the Securities Exchange Act of 1934. It is a condition of our obligation to purchase shares pursuant to the tender offer that there not be any reasonable likelihood, as determined by us in our reasonable judgment, that these events will occur. See Section 7.

What happens if more than 7,500,000 shares are tendered in the tender offer?.....

We will purchase shares:

- first, from all holders of "odd lots" of less than 100 shares (not including any shares held in the CBIZ Business Services Employee Stock Investment Plan) who properly tender all of their shares and do not properly withdraw them before the expiration date;
- second, after purchasing the shares from the "odd lot" holders, from all other stockholders who properly tender shares, on a pro rata basis, subject to the conditional tender provisions described in Section 6; and
- third, only if necessary to permit us to purchase 7,500,000 shares, from holders who have tendered shares subject to the condition that a specified minimum number of the holder's shares be purchased if any shares are purchased in the tender offer as described in Section 6 (for which the condition was not initially satisfied) by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares. Therefore, all of the shares that you tender on a conditional basis in the tender offer may not be purchased.

See Section 1.

When will CBIZ pay for the shares I tender?.....

We will pay the purchase price, net to you in cash, without interest, for the shares we purchase promptly after the expiration of the tender offer and the acceptance of the shares for payment. In the event of proration, we do not expect to be able to commence payment for shares until approximately five business days after the expiration date. See Section 5.

What is the recent market price of my CBIZ shares?.....

On March 3, 2004, the last trading day prior to the commencement of the tender offer, the closing price of our shares on the Nasdaq National Market was \$4.50 per share. You are urged to obtain current market quotations for the shares before deciding whether to tender your shares. See

Section 8.

Will I have to pay brokerage
commissions if I tender my
shares?.....

If you are a registered stockholder and you
tender your shares directly to the
depository, you will not incur any
brokerage commissions. If you hold shares
through a broker or bank, we

urge you to consult your broker or bank to determine whether transaction costs are applicable. See Section 2.

What are the U.S. federal income tax consequences if I tender my shares?.....

Generally, you will be subject to U.S. federal income taxation when you receive cash from us in exchange for the shares you tender. In addition, the receipt of cash for your tendered shares will be treated either as (1) a sale or exchange eligible for capital gains treatment, or (2) a dividend. Non-United States holders are urged to consult their tax advisors regarding the application of U.S. federal income tax withholding and backup withholding, including eligibility for a withholding tax reduction or exemption, and the refund procedure. See Section 13.

Will I have to pay any stock transfer tax if I tender my shares?.....

If you instruct the depository in the letter of transmittal to make the payment for the shares to the registered holder, you will not incur any stock transfer tax. See Section 5.

Whom can I talk to if I have questions?.....

The information agent and the dealer manager can help answer your questions. The information agent is D. F. King & Co., Inc. and the dealer manager is Banc of America Securities LLC. Their contact information is set forth on the back cover page of this document.

FORWARD-LOOKING STATEMENTS

This Offer to Purchase contains statements that are not historical facts and constitute projections, forecasts or forward-looking statements. Such statements only reflect our best assessment at this time, and may be identified by the use of forward-looking words or phrases such as "anticipate," "believe," "expect," "intend," "may," "planned," "potential," "should," "will," "would" or similar phrases. Such forward-looking statements involve risks and uncertainty and actual results may differ materially from such statements and undue reliance should not be placed on such statements. Important factors potentially affecting the tender offer and our performance include, but are not limited to:

- major slowdowns in the economy, including the impact of armed hostilities or any other international or national calamity, including any act of terrorism, on the economy;
- any reversal in the current trend of outsourcing business services;
- the sensitivity of our business to revenue fluctuations;
- slower than expected payments on our accounts receivable or notes receivable, or the possibility that amounts due on receivables or notes may not be fully collectable;
- any loss of the services of our executive officers and other key employees;
- limitations on the clients we service and the ability of attest firms with which we have contractual relationships to provide attestation services due to independence requirements and conflict of interest rules;
- any change in governmental regulations and interpretations affecting our business;
- risk relating to processing customer transactions for our payroll, medical practice management, property tax management and certain other transaction processing businesses;
- risk relating to software we license from third parties;
- errors and omissions in our business resulting in professional malpractice and similar claims;
- our reliance on information processing systems;
- whether we complete any significant acquisition and whether such acquisitions can operate profitably; and
- the competitive and fragmented nature of the outsourcing business.

IN ADDITION, PLEASE REFER TO OUR ANNUAL REPORT ON FORM 10-K FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002, WHICH IS INCORPORATED BY REFERENCE HEREIN, FOR INFORMATION ON THESE AND OTHER RISK FACTORS. EXCEPT AS REQUIRED BY LAW, WE UNDERTAKE NO OBLIGATION TO MAKE ANY REVISIONS TO THE FORWARD-LOOKING STATEMENTS CONTAINED IN THIS DOCUMENT OR TO UPDATE THEM TO REFLECT EVENTS OR CIRCUMSTANCES OCCURRING AFTER THE DATE OF THIS DOCUMENT.

TABLE OF CONTENTS

	PAGE	SUMMARY TERM
SHEET.....	iii	FORWARD-LOOKING
STATEMENTS.....	viii	THE TENDER
OFFER.....	1	SECTION 1. Number of Shares;
Proration.....	1	SECTION 2. Purpose of the Tender Offer; Certain Effects of the Tender Offer; Plans and Proposals.....
Procedures for Tendering Shares.....	3	SECTION 3.
	4	SECTION 4. Withdrawal
Rights.....	8	SECTION 5.
Purchase of Shares and Payment of Purchase Price.....	9	SECTION 6. Conditional Tender of
Shares.....	10	SECTION 7. Conditions of the Tender Offer.....
Price Range of Shares; Dividends.....	10	SECTION 8.
	12	SECTION 9. Source and Amount of
Funds.....	13	SECTION 10. Certain Information Concerning CBIZ.....
	13	SECTION 11. Interest of Directors and Executive Officers; Transactions and Arrangements Concerning Shares.....
	15	SECTION 12. Legal Matters; Regulatory
Approvals.....	17	SECTION 13. U.S. Federal
Income Tax Consequences.....	18	SECTION 14.
Extension of the Tender Offer; Termination; Amendment.....	22	SECTION 15. Fees and
Expenses.....	23	SECTION 16.
Miscellaneous.....	23	

THE TENDER OFFER

SECTION 1. NUMBER OF SHARES; PRORATION

GENERAL. Upon the terms and subject to the conditions of the tender offer, CBIZ will purchase 7,500,000 shares, or such fewer number of shares as are properly tendered and not properly withdrawn in accordance with Section 4, before the scheduled expiration date of the tender offer, at a purchase price of \$5.00 per share, net to the seller in cash, without interest.

The term "expiration date" means 5:00 p.m., New York City time, on Thursday, April 1, 2004, unless and until CBIZ, in its sole discretion, shall have extended the period of time during which the tender offer will remain open, in which event the term "expiration date" shall refer to the latest time and date at which the tender offer, as so extended by CBIZ, shall expire. See Section 14 for a description of CBIZ's right to extend, delay, terminate or amend the tender offer. In accordance with the rules of the Securities and Exchange Commission, CBIZ may, and CBIZ expressly reserves the right to, purchase under the tender offer an additional number of shares not to exceed 2% of the outstanding shares without amending or extending the tender offer. See Section 14. In the event of an over-subscription of the tender offer as described below, shares tendered will be subject to proration, except for odd lots. Except as described herein, withdrawal rights expire on the expiration date.

If (1) (a) CBIZ increases or decreases the price to be paid for shares, (b) CBIZ increases the number of shares being sought in the tender offer and this increase in the number of shares being sought exceeds 2% of the outstanding shares, or (c) CBIZ decreases the number of shares being sought, and (2) the tender offer is scheduled to expire at any time earlier than the expiration of a period ending on the tenth business day from, and including, the date that notice of any increase or decrease is first published, sent or given in the manner specified in Section 14, the tender offer will be extended until the expiration of ten business days from the date that notice of any increase or decrease is first published. For the purposes of the tender offer, a "business day" means any day other than a Saturday, Sunday or U.S. federal holiday and consists of the time period from 12:01 a.m. through 12:00 Midnight, New York City time.

The tender offer is not conditioned on any minimum number of shares being tendered. The tender offer is, however, subject to other conditions. See Section 7.

Only shares properly tendered and not properly withdrawn will be purchased, upon the terms and subject to the conditions of the tender offer. However, because of the odd lot priority, proration and conditional tender provisions of the tender offer, all of the shares tendered will not be purchased if more than the number of shares CBIZ seeks are properly tendered. All shares tendered and not purchased under the tender offer, including shares not purchased because of proration or conditional tenders, will be returned to the tendering stockholders at CBIZ's expense promptly after the expiration date. Stockholders can specify the order in which their shares will be purchased in the event that, as a result of the proration provisions or otherwise, some but not all of the tendered shares are purchased pursuant to the tender offer. In the event a stockholder does not designate the order and fewer than all shares are purchased due to proration, the order of shares purchased will be selected by the depositary. If the number of shares properly tendered and not properly withdrawn prior to the expiration date is fewer than or equal to 7,500,000 shares, or such greater number of shares as CBIZ may elect to purchase, subject to applicable law, CBIZ will, upon the terms and subject to the conditions of the tender offer, purchase all such shares.

PRIORITY OF PURCHASES. Upon the terms and subject to the conditions of the tender offer, if greater than 7,500,000 shares, or such greater number of shares as CBIZ may elect to purchase, subject to applicable law, have been properly tendered and not properly withdrawn prior to the expiration date, CBIZ will purchase properly tendered shares on the basis set forth below:

(1) First, CBIZ will purchase all shares properly tendered and not properly withdrawn prior to the expiration date by any odd lot holder (as defined below) who:

(a) tenders all shares owned beneficially or of record by that odd lot holder (tenders of fewer than all the shares owned by that odd lot holder will not qualify for this preference); and

(b) completes the section entitled "Odd Lots" in the related letter of transmittal and, if applicable, in the notice of guaranteed delivery.

(2) Second, after the purchase of all of the shares tendered by odd lot holders, subject to the conditional tender provisions described in Section 6, CBIZ will purchase all other shares properly tendered and not properly withdrawn prior to the expiration date, on a pro rata basis.

(3) Third, only if necessary to permit us to purchase 7,500,000 shares (or such greater number of shares as CBIZ may elect to purchase), CBIZ will purchase shares conditionally tendered (for which the condition was not initially satisfied), by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares.

As a result of the foregoing priorities applicable to the purchase of shares tendered, it is possible that fewer than all shares tendered by a stockholder will be purchased or that, if a tender is conditioned upon the purchase of a specified number of shares, none of those shares will be purchased.

ODD LOTS. For purposes of the tender offer, the term "odd lots" shall mean all shares properly tendered prior to the expiration date and not properly withdrawn by any person, referred to as an "odd lot holder," who owns beneficially or of record an aggregate of fewer than 100 shares and so certifies in the appropriate place on the letter of transmittal and, if applicable, on the notice of guaranteed delivery. To qualify for this preference, an odd lot holder must tender all shares owned beneficially or of record by the odd lot holder in accordance with the procedures described in Section 3. As set forth above, odd lots will be accepted for payment before proration, if any, of the purchase of other tendered shares. This preference is not available to partial tenders or to beneficial or record holders of an aggregate of 100 or more shares, even if these holders have separate accounts or share certificates representing fewer than 100 shares, or with respect to any shares held in the CBIZ Business Services Employee Stock Investment Plan. By accepting the tender offer, an odd lot holder who holds shares in its name and tenders its shares directly to the depository would not only avoid the payment of brokerage commissions, but also would avoid any applicable odd lot discounts in a sale of the odd lot holder's shares. Any odd lot holder wishing to tender all of its shares pursuant to the tender offer should complete the section entitled "Odd Lots" in the letter of transmittal and, if applicable, in the notice of guaranteed delivery.

PRORATION. If proration of tendered shares is required, CBIZ will determine the proration factor as soon as practicable following the expiration date. Proration for each stockholder tendering shares, other than odd lot holders, shall be based on the ratio of the number of shares properly tendered and not properly withdrawn by the stockholder to the total number of shares properly tendered and not properly withdrawn by all stockholders, other than odd lot holders, subject to conditional tenders. Because of the difficulty in determining the number of shares properly tendered, including shares tendered by guaranteed delivery procedures, as described in Section 3, and not properly withdrawn, and because of the odd lot procedure described above and the conditional tender procedure described in Section 6, CBIZ does not expect that it will be able to announce the final proration factor or commence payment for any shares purchased under the tender offer until approximately five business days after the expiration date. The preliminary results of any proration will be announced by press release promptly after the expiration date. Stockholders may obtain preliminary proration information from the information agent or the dealer manager and may be able to obtain this information from their brokers.

As described in Section 13, the number of shares that CBIZ will purchase from a stockholder under the tender offer may affect the U.S. federal income tax consequences to that stockholder and, therefore, may be relevant to that stockholder's decision whether or not to tender shares. The letter of transmittal affords each stockholder who tenders shares registered in such stockholder's name directly to the depository the opportunity to designate the order of priority in which shares tendered are to be purchased in the event of proration as well as the ability to condition such tender on a minimum number of shares being purchased. See Section 6.

This offer to purchase and the related letter of transmittal will be mailed to record holders of shares and will be furnished to brokers, dealers, commercial banks and trust companies whose names, or the names of whose nominees, appear on CBIZ's stockholder list or, if applicable, that are listed as participants in a clearing agency's security position listing for subsequent transmittal to beneficial owners of shares.

SECTION 2. PURPOSE OF THE TENDER OFFER; CERTAIN EFFECTS OF THE TENDER OFFER;
PLANS AND PROPOSALS.

PURPOSE OF THE TENDER OFFER. CBIZ's management and its board of directors have evaluated CBIZ's operations, strategy and expectations for the future and believe that the tender offer is a prudent use of CBIZ's financial resources given its business profile, assets and current market price. CBIZ believes that its current financial condition and debt capacity exceed the financial requirements of its business, including the capital requirements to improve its operations and fund its acquisition program as well as appropriate financial flexibility for general corporate purposes.

CBIZ believes that the tender offer represents a mechanism to provide all stockholders with the opportunity to tender all or a portion of their shares and, thereby, receive a return of CBIZ's capital if they so elect. It also provides a method for stockholders not participating to increase their relative percentage interest in CBIZ and its future operations at no additional cost. As a result, the board of directors believes that investing in CBIZ's own shares in this manner is an attractive use of capital and an efficient means to provide value to stockholders. The tender offer also provides stockholders (particularly those who, because of the size of their stockholdings, might not be able to sell their shares without potential disruption to the share price) with an opportunity to obtain liquidity with respect to their shares, without potential disruption to the share price and the usual transaction costs associated with market sales.

CBIZ has previously repurchased shares as a means of increasing stockholder value. Between September 1, 2001 and October 25, 2001, CBIZ repurchased 170,000 shares at an average purchase price per share of \$2.58. Between June 10, 2003 and December 31, 2003 CBIZ repurchased 10,035,838 shares at an average purchase price of \$3.2994 per share. On March 3, 2004, the CBIZ board of directors approved an authorization to repurchase additional shares up to a total of 8,500,000 between March 4, 2004 and December 31, 2004. The board of directors approved an amendment to its credit agreement to make \$50 million available for this purpose. Assuming CBIZ purchases 7,500,000 shares in the tender offer, CBIZ will be authorized to purchase additional shares in the future up to an aggregate purchase price consideration of approximately \$12 million.

After the tender offer is completed, CBIZ believes that its anticipated cash flow from operations, access to credit facilities and capital markets and financial condition will be adequate for its needs. Depending on the number of shares purchased in the tender offer, the result and prospects of CBIZ's business, prevailing economic and market conditions and the market price of the shares, CBIZ currently intends to continue its repurchase program subsequent to the termination of the tender offer. However, Rule 13e-4 under the Securities Exchange Act of 1934, referred to herein as the "Exchange Act," prohibits CBIZ and its affiliates from purchasing any shares, other than in the tender offer, until at least 10 business days after the expiration date.

Neither CBIZ or the CBIZ board of directors nor the dealer manager or information agent makes any recommendation to any stockholder as to whether to tender or refrain from tendering any shares. CBIZ has not authorized any person to make any recommendation. Stockholders should carefully evaluate all information in the tender offer, should consult their own investment and tax advisors, and should make their own decisions about whether to tender shares, and, if so, how many shares to tender.

CBIZ's directors and executive officers have advised CBIZ that they do not intend to tender any shares in the tender offer. See Section 11.

CERTAIN EFFECTS OF THE TENDER OFFER. Upon the completion of the tender offer, non-tendering stockholders will realize a proportionate increase in their relative ownership interest in CBIZ and thus in CBIZ's future earnings and assets, subject to CBIZ's right to issue additional shares of common stock and other equity securities in the future. Stockholders may be able to sell non-tendered shares in the future on the Nasdaq National Market or otherwise, at a net price higher or lower than the purchase price in the tender offer. CBIZ can give no assurance, however, as to the price at which a stockholder may be able to sell his or her shares in the future, which price may be higher or lower than the purchase price paid in the tender offer.

Shares that CBIZ acquires pursuant to the tender offer will be held as treasury stock.

The purchase of shares in the tender offer will reduce the number of shares that might otherwise trade publicly and is likely to reduce the number of CBIZ stockholders. Assuming CBIZ acquires 7,500,000 shares in

the tender offer, 78,223,711 shares will be outstanding immediately after the tender offer. This may reduce the volume of trading in the shares and make it more difficult to buy or sell significant amounts of the shares without materially affecting the market price. Nonetheless, CBIZ anticipates that there will be a sufficient number of shares outstanding and publicly traded following consummation of the tender offer to ensure a continued trading market for the shares.

CBIZ does not believe that the purchase of shares in the tender offer will cause the remaining shares to be delisted from the Nasdaq National Market. The tender offer is conditioned upon there not being any reasonable likelihood, in CBIZ's reasonable judgment, that the consummation of the tender offer and the purchase of shares will cause the shares to be delisted from the Nasdaq National Market. See Section 7.

The shares are registered under the Exchange Act, which requires, among other things, that CBIZ furnish information to its stockholders and to the Securities and Exchange Commission and comply with the Securities and Exchange Commission's proxy rules in connection with meetings of stockholders. CBIZ believes that the purchase of shares pursuant to the tender offer will not result in the shares becoming eligible for deregistration under the Exchange Act. The tender offer is conditioned upon there not being any reasonable likelihood, in CBIZ's reasonable judgment, that the consummation of the tender offer and the purchase of shares will cause its common stock to be eligible for deregistration under the Exchange Act. See Section 7.

The shares are currently "margin securities" under the rules of the Federal Reserve Board. This has the effect, among other things, of allowing brokers to extend credit to their customers using the shares as collateral. CBIZ believes that, following the purchase of the shares pursuant to the tender offer, the shares will continue to be "margin securities" for purposes of the Federal Reserve Board's margin rules and regulations.

PLANS AND PROPOSALS. Except as disclosed herein, or as may occur in the ordinary course of its business, CBIZ currently has no plans or proposals that relate to or would result in:

- an extraordinary transaction, such as a merger, reorganization or liquidation, involving CBIZ or any of its subsidiaries;
- a purchase, sale or transfer of a material amount of CBIZ's assets;
- any material change in CBIZ's present dividend rate or policy, indebtedness or capitalization;
- any change in CBIZ's present board of directors or management, including, but not limited to, any plans or proposals to change the number or the term of directors, or to fill any existing vacancies on the board or to change any material term of the employment contract of any executive officer;
- any other material change in CBIZ's corporate structure or business;
- a class of CBIZ's equity security being delisted from a national securities exchange or ceasing to be authorized to be quoted in an automated quotations system of a registered national securities association;
- a class of CBIZ's equity securities becoming eligible for termination of registration pursuant to Section 12(g) (4) of the Exchange Act;
- the suspension of CBIZ's obligation to file reports pursuant to Section 15(d) of the Exchange Act;
- the acquisition by any person of additional securities of CBIZ, or the disposition of securities by CBIZ; or
- any changes in CBIZ's charter, bylaws or other governing instruments or other actions that could impede the acquisition of control of CBIZ.

CBIZ reserves the right to change its plans and intentions at any time, as it deems appropriate.

SECTION 3. PROCEDURES FOR TENDERING SHARES.

PROPER TENDER OF SHARES. For shares to be tendered properly under the tender offer, (1) the share certificates (or confirmation of receipt of such shares under the procedure for book-entry transfer set forth below), together with a properly completed and duly executed letter of transmittal, or a manually

signed facsimile thereof, including any required signature guarantees, or an "agent's message" (as defined below) or a specific

acknowledgement in the case of a tender through the Automated Tender Offer Program (as described below) of The Depository Trust Company, referred to as the "book-entry transfer facility," and any other documents required by the letter of transmittal, must be received before 5:00 p.m., New York City time, on the expiration date by the depository at its address set forth on the back cover page of this offer to purchase, or (2) the tendering stockholder must comply with the guaranteed delivery procedure set forth below.

Odd lot holders who tender all shares must complete the section captioned "Odd Lots" in the letter of transmittal and, if applicable, in the notice of guaranteed delivery, to qualify for the preferential treatment available to odd lot holders as set forth in Section 1. Stockholders may tender shares subject to the condition that a specified minimum number of shares or none be purchased. Any stockholder desiring to make such a conditional tender should so indicate in the box captioned "Conditional Tender" on the letter of transmittal and, if applicable, in the notice of guaranteed delivery. It is the tendering stockholder's responsibility to determine the minimum number of shares to be purchased. STOCKHOLDERS SHOULD CONSULT THEIR OWN INVESTMENT AND TAX ADVISORS WITH RESPECT TO THE EFFECT OF PRORATION OF THE TENDER OFFER AND THE ADVISABILITY OF MAKING A CONDITIONAL TENDER. See Section 6 and Section 13.

Stockholders who hold shares through brokers or banks are urged to consult the brokers or banks to determine whether transaction costs are applicable if they tender shares through the brokers or banks and not directly to the depository.

Participants in the CBIZ Business Services Employee Stock Investment Plan who wish to tender some or all of the shares allocated to their account must follow the instructions in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" furnished separately and return the Instruction Form included therewith to Computershare in accordance with those instructions. The Instruction Form must be received by Computershare not later than three business days prior to the expiration date, or no shares allocated to the participant's account will be tendered. Participants in the CBIZ Business Services Employee Stock Investment Plan may not use the Letter of Transmittal to Business Services Employee Stock Investment Plan to tender shares held in their plan account. Participants in the CBIZ Business Services Stock Investment Plan must use the Instruction Form to instruct Computershare to tender their shares in the CBIZ Business Services Employee Stock Investment Plan.

Participants in the CBIZ Business Services Employee Stock Investment Plan who also hold shares outside of the plan will need to follow the instructions above regarding the Letter of Transmittal with respect to shares held outside the plan and the instructions in the "Letter of Participants in the CBIZ Business Services Employee Stock Investment Plan" for the Instruction Form with respect to shares held under the CBIZ Business Services Employee Stock Investment Plan.

SIGNATURE GUARANTEES AND METHOD OF DELIVERY. No signature guarantee is required: (1) if the letter of transmittal is signed by the registered holder of the shares (which term, for purposes of this Section 3, shall include any participant in book-entry transfer facility, whose name appears on a security position listing as the owner of the shares) tendered therewith and the holder has not completed either the box captioned "Special Delivery Instructions" or the box captioned "Special Payment Instructions" in the letter of transmittal, or (2) if shares are tendered for the account of a bank, broker, dealer, credit union, savings association or other entity which is a member in good standing of the Securities Transfer Agents Medallion Program or a bank, broker, dealer, credit union, savings association or other entity which is an "eligible guarantor institution," as such term is defined in Rule 17Ad-15 under the Exchange Act, as amended. See Instruction 1 of the letter of transmittal. If a share certificate is registered in the name of a person other than the person executing a letter of transmittal, or if payment is to be made to a person other than the registered holder, then the certificate must be endorsed or accompanied by an appropriate stock power, in either case signed exactly as the name of the registered holder appears on the certificate, with the signature guaranteed by an eligible guarantor institution.

Payment for shares tendered and accepted for payment under the tender offer will be made only after timely receipt by the depository of share certificates or a timely confirmation of the book-entry transfer of the shares into the depository's account at the book-entry transfer facility as described above, a properly completed and duly executed letter of transmittal or a manually signed facsimile thereof, or an agent's message in the case of a book-entry transfer or a specific acknowledgement in the case of a tender through the Automated Tender Offer Program

(ATOP), and any other documents required by the letter of transmittal. The method of delivery of all documents, including share certificates, the letter of transmittal and any other required documents, is at the election and risk of the tendering stockholder. If delivery is by mail, registered mail with return receipt requested, properly insured, is recommended.

BOOK-ENTRY DELIVERY. The depositary will establish an account with respect to the shares for purposes of the tender offer at the book-entry transfer facility within two business days after the date of this offer to purchase, and any financial institution that is a participant in the book-entry transfer facility's system may make book-entry delivery of the shares by causing the book-entry transfer facility to transfer shares into the depositary's account in accordance with the book-entry transfer facility's procedures for transfer. Although delivery of shares may be effected through a book-entry transfer into the depositary's account at the book-entry transfer facility, either (1) a properly completed and duly executed letter of transmittal, or a manually signed facsimile thereof, including any required signature guarantees, or an agent's message in the case of book-entry transfer or a specific acknowledgement in the case of a tender through ATOP, and any other required documents must, in any case, be transmitted to and received by the depositary at its address set forth on the back cover page of this offer to purchase before the expiration date, or (2) the guaranteed delivery procedure described below must be followed. Delivery of the letter of transmittal and any other required documents to the book-entry transfer facility does not constitute delivery to the depositary.

The term "agent's message" means a message transmitted by the book-entry transfer facility to, and received by, the depositary, which states that the book-entry transfer facility has received an express acknowledgment from the participant in the book-entry transfer facility tendering the shares that the participant has received and agrees to be bound by the terms of the letter of transmittal and that CBIZ may enforce such agreement against such participant.

Participants in the book-entry transfer facility may tender their shares in accordance with ATOP to the extent it is available to them for the shares they wish to tender. A stockholder tendering through ATOP must expressly acknowledge that the stockholder has received and agreed to be bound by the letter of transmittal and that the letter of transmittal may be enforced against that stockholder.

FEDERAL BACKUP WITHHOLDING TAX. Under the United States federal backup withholding tax rules, 28% of the gross proceeds payable to a stockholder or other payee under the tender offer must be withheld and remitted to the United States Treasury, unless the stockholder or other payee provides such person's taxpayer identification number (employer identification number or social security number) to the depositary and certifies under penalties of perjury that such number is correct or otherwise establishes an exemption. If the depositary is not provided with the correct taxpayer identification number or another adequate basis for exemption, the holder may be subject to certain penalties imposed by the Internal Revenue Service. Therefore, each tendering stockholder should complete and sign the Substitute Form W-9 included as part of the letter of transmittal in order to provide the information and certification necessary to avoid backup withholding, unless such stockholder otherwise establishes to the satisfaction of the depositary that the stockholder is not subject to backup withholding. Specified stockholders (including, among others, all corporations and certain foreign stockholders (in addition to foreign corporations)) are exempted from the backup withholding and reporting requirements rules. In order for a foreign stockholder to qualify as an exempt recipient, that stockholder must submit an IRS Form W-8 or a Substitute Form W-8, signed under penalties of perjury, attesting to that stockholder's exempt status. The applicable form can be obtained from the information agent. See Instructions 13 and 14 of the letter of transmittal.

To prevent federal backup withholding tax equal to 28% of the gross payments made to stockholders for shares purchased under the tender offer, each stockholder who does not otherwise establish an exemption from such withholding must provide the depositary with the stockholder's correct taxpayer identification number and provide other information by completing the substitute Form W-9 included with the letter of transmittal. For a discussion of United States federal income tax consequences to tendering stockholders, see Section 13.

FEDERAL INCOME TAX WITHHOLDING ON FOREIGN STOCKHOLDERS. Even if a foreign stockholder has provided the required certification as described in the preceding paragraph to avoid backup withholding, the depositary will withhold United States federal income taxes at a rate of 28% of the gross payment payable to a foreign

stockholder or his or her agent unless the depositary determines that an exemption from, or a reduced rate of, withholding tax is available under a tax treaty or that an exemption from withholding is applicable because such gross proceeds are effectively connected with the conduct of a trade or business of the foreign stockholder within the United States or that such proceeds are subject to capital gains treatment. For this purpose, a foreign stockholder is any stockholder that is not a "United States holder" (as defined in Section 13). In order to obtain a reduced rate of withholding under a tax treaty, a foreign stockholder must deliver to the depositary before the payment a properly completed and executed IRS Form W-8BEN or any other equivalent form. In order to obtain an exemption from withholding on the grounds that the gross proceeds paid under the tender offer are effectively connected with the conduct of a trade or business within the United States, a foreign stockholder must deliver to the depositary a properly completed and executed IRS Form W-8ECI or any other equivalent form. A foreign stockholder may be eligible to obtain a refund of all or a portion of any tax withheld if such stockholder satisfies one of the "Section 302 tests" for capital gains treatment described in Section 13 or is otherwise able to establish that no withholding or a reduced amount of withholding is due. Federal backup withholding generally will not apply to amounts subject to the 30% or a treaty-reduced rate of federal income tax withholding.

Foreign stockholders are urged to consult their tax advisors regarding the application of U.S. federal income tax withholding, including eligibility for a reduction of or an exemption from withholding tax, and the refund procedure. See Instructions 13 and 14 of the letter of transmittal.

GUARANTEED DELIVERY. If a stockholder desires to tender shares under the tender offer and the stockholder's share certificates are not immediately available or cannot be delivered to the depositary before the expiration date, or the procedure for book-entry transfer cannot be completed on a timely basis, or if time will not permit all required documents to reach the depositary before the expiration date, the shares may nevertheless be tendered, provided that all of the following conditions are satisfied:

- the tender is made by or through an eligible guarantor institution;
- the depositary receives by hand, mail, overnight courier, telegram or facsimile transmission, before the expiration date, a properly completed and duly executed notice of guaranteed delivery in the form CBIZ has provided with this document, including (where required) a guarantee by an eligible guarantor institution in the form set forth in such notice of guaranteed delivery; and
- the share certificates, in proper form for transfer, or confirmation of book-entry transfer of the shares into the depositary's account at the book-entry transfer facility, together with a properly completed and duly executed letter of transmittal, or a manually signed facsimile thereof, and including any required signature guarantees, or an agent's message, and any other documents required by the letter of transmittal, are received by the depositary within three trading days after the date of receipt by the depositary of the notice of guaranteed delivery.

RETURN OF UNPURCHASED SHARES. If any tendered shares are not purchased under the tender offer or are properly withdrawn before the expiration date, or if fewer than all shares evidenced by share certificates are tendered, certificates for unpurchased shares will be returned promptly after the expiration or termination of the tender offer or the proper withdrawal of the shares, as applicable, or, in the case of shares tendered by book-entry transfer at the book-entry transfer facility, the shares will be credited to the appropriate account maintained by the tendering stockholder at the book-entry transfer facility, in each case without expense to the stockholder.

DETERMINATION OF VALIDITY; REJECTION OF SHARES; WAIVER OF DEFECTS; NO OBLIGATION TO GIVE NOTICE OF DEFECTS. All questions as to the number of shares to be accepted and the validity, form, eligibility (including time of receipt) and acceptance for payment of any tender of shares will be determined by CBIZ, in its sole discretion, and CBIZ's determination will be final and binding on all parties. CBIZ reserves the absolute right to reject any or all tenders of any shares that it determines are not in proper form or the acceptance for payment of or payment for which CBIZ determines may be unlawful. CBIZ also reserves the absolute right to waive any of the conditions of the tender offer or any defect or irregularity in any tender with respect to any particular shares or any particular stockholder, and CBIZ's interpretation of the terms of the tender offer will be final and binding on all parties. In the event a condition is waived with respect to any particular stockholder, the same condition will be waived with respect to all stockholders. No tender of shares will be deemed to have been properly made until

all defects or irregularities have been cured by the tendering stockholder or waived by CBIZ. None of CBIZ, the depository, the information agent, the dealer manager or any other person will be under any duty to give notification of any defects or irregularities in any tender or incur any liability for failure to give this notification.

PROCEDURES FOR PARTICIPANTS IN THE CBIZ BUSINESS SERVICES EMPLOYEE STOCK INVESTMENT PLAN. Participants in the CBIZ Business Services Employee Stock Investment Plan may instruct Computershare, the administrator of the plan, to tender some or all of the shares allocated to a participant's account by completing the Instruction Form in accordance with the instructions in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" furnished separately and returning it to Computershare in accordance with those instructions. All documents furnished to stockholders generally in connection with the tender offer will be made available to participants whose plan accounts are credited with shares. Participants in the CBIZ Business Services Employee Stock Investment Plan cannot use the Letter of Transmittal to direct the tender of shares held under the plan, but must use the Instruction Form included in the separate instruction letter sent to them. Participants in the CBIZ Business Services Employee Stock Investment Plan who also hold shares outside of the plan, however, must use the Letter of Transmittal to tender shares held outside of the plan and must complete the Instruction Form according to the instructions in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" for shares held under the plan.

TENDERING STOCKHOLDER'S REPRESENTATION AND WARRANTY; CBIZ'S ACCEPTANCE CONSTITUTES AN AGREEMENT. A tender of shares under any of the procedures described above will constitute the tendering stockholder's acceptance of the terms and conditions of the tender offer, as well as the tendering stockholder's representation and warranty to CBIZ that (1) the stockholder has a net long position in the shares or equivalent securities at least equal to the shares tendered within the meaning of Rule 14e-4 promulgated by the Securities and Exchange Commission under the Exchange Act, and (2) the tender of shares complies with Rule 14e-4. It is a violation of Rule 14e-4 for a person, directly or indirectly, to tender shares for that person's own account unless, at the time of tender and at the end of the period during which shares are accepted by lot (including any extensions thereof), the person so tendering (1) has a net long position equal to or greater than the amount tendered in (a) the subject securities, or (b) securities immediately convertible into, or exchangeable or exercisable for, the subject securities, and (2) will deliver or cause to be delivered the shares in accordance with the terms of the tender offer. Rule 14e-4 provides a similar restriction applicable to the tender or guarantee of a tender on behalf of another person. CBIZ's acceptance for payment of shares tendered under the tender offer will constitute a binding agreement between the tendering stockholder and CBIZ upon the terms and conditions of the tender offer.

LOST OR DESTROYED CERTIFICATES. Stockholders whose share certificate for part or all of their shares have been lost, stolen, misplaced or destroyed may contact Computershare, the transfer agent for CBIZ shares, at (800) 245-7630 for instructions as to obtaining a replacement share certificate. That share certificate will then be required to be submitted together with the letter of transmittal in order to receive payment for shares that are tendered and accepted for payment. A bond will be required to be posted by the stockholder to secure against the risk that the share certificates may be subsequently recirculated. Stockholders are urged to contact Computershare immediately in order to permit timely processing of this documentation. Share certificates, together with a properly completed and duly executed letter of transmittal, or a manually signed facsimile thereof, including any signature guarantees, or an agent's message, and any other required documents must be delivered to the depository and not to CBIZ, the dealer manager or the information agent. Any such documents delivered to CBIZ, the dealer manager or the information agent will not be forwarded to the depository and, therefore, will not be deemed to be properly tendered.

SECTION 4. WITHDRAWAL RIGHTS.

Except as otherwise provided in this Section 4, tenders of shares under the tender offer are irrevocable. Shares tendered under the tender offer may be withdrawn at any time prior to the expiration date and, unless previously accepted for payment by CBIZ under the tender offer, also may be withdrawn at any time after April 28, 2004.

For a withdrawal to be effective, a written, telegraphic or facsimile transmission notice of withdrawal must be timely received by the depository at its address set forth on the back cover page of this offer to purchase. Any

such notice of withdrawal must specify the name of the tendering stockholder, the number of shares to be withdrawn and the name of the registered holder of the shares. If the share certificates to be withdrawn have been delivered or otherwise identified to the depository, then, before the release of the share certificates, the serial numbers shown on the share certificates must be submitted to the depository and the signature(s) on the notice of withdrawal must be guaranteed by an eligible guarantor institution, unless the shares have been tendered for the account of an eligible guarantor institution.

If shares have been tendered under the procedure for book-entry transfer set forth in Section 3, any notice of withdrawal also must specify the name and the number of the account at the book-entry transfer facility to be credited with the withdrawn shares and must otherwise comply with the book-entry transfer facility's procedures. All questions as to the form and validity (including the time of receipt) of any notice of withdrawal will be determined by CBIZ, in its sole discretion, whose determination will be final and binding. None of CBIZ, the depository, the information agent, the dealer manager or any other person will be under any duty to give notification of any defects or irregularities in any notice of withdrawal or incur any liability for failure to give this notification.

Participants in the CBIZ Business Services Employee Stock Investment Plan who wish to withdraw their shares must follow the instructions in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" furnished separately.

Withdrawals may not be rescinded and any shares properly withdrawn thereafter will be deemed not properly tendered for purposes of the tender offer, unless the withdrawn shares are properly re-tendered before the expiration date by following one of the procedures described in Section 3.

If CBIZ extends the tender offer, is delayed in its purchase of shares or is unable to purchase shares under the tender offer for any reason, then, without prejudice to CBIZ's rights under the tender offer, the depository may, subject to applicable law, retain tendered shares on behalf of CBIZ, and these shares may not be withdrawn except to the extent tendering stockholders are entitled to withdrawal rights as described in this Section 4.

SECTION 5. PURCHASE OF SHARES AND PAYMENT OF PURCHASE PRICE.

Upon the terms and subject to the conditions of the tender offer (including, if the tender offer is extended or amended, the terms and conditions of any such extension or amendment), promptly following the expiration date, CBIZ will accept for payment and pay for, and thereby purchase, shares properly tendered and not properly withdrawn prior to the expiration date. For purposes of the tender offer, CBIZ will be deemed to have accepted for payment, and therefore purchased shares, that are properly tendered and not properly withdrawn, subject to the proration and conditional tender provisions of the tender offer, only when, as and if it gives oral or written notice to the depository of its acceptance of the shares for payment under the tender offer.

In all cases, payment for shares tendered and accepted for payment pursuant to the tender offer will be made promptly, but only after timely receipt by the depository of:

- certificates for shares or of a timely book-entry confirmation of shares into the depository's account at the book-entry transfer facility;
- a properly completed and duly executed letter of transmittal, an agent's message in the case of book-entry transfer or a specific acknowledgement in the case of a tender through ATOP; and
- any other required documents.

CBIZ will pay for shares purchased under the tender offer by depositing the aggregate purchase price for these shares with the depository, which will act as agent for tendering stockholders for the purpose of receiving payment from CBIZ and transmitting payment to the tendering stockholders.

In the event of proration, CBIZ will determine the proration factor and pay for those tendered shares accepted for payment as soon as practicable after the expiration date; however, CBIZ does not expect to be able to announce the final results of any proration and commence payment for shares purchased until approximately five business days after the expiration date. Certificates for all shares tendered and not purchased, including shares not

purchased due to proration or conditional tenders, will be returned to the tendering stockholder, or, in the case of shares tendered by book-entry transfer, will be credited to the account maintained with the book-entry transfer facility by the participant therein who so delivered the shares, at CBIZ's expense promptly after the expiration date or termination of the tender offer without expense to the tendering stockholders. Under no circumstances will interest on the purchase price be paid by CBIZ regardless of any delay in making the payment. In addition, if certain events occur, CBIZ may not be obligated to purchase shares under the tender offer. See Section 7.

CBIZ will pay all stock transfer taxes, if any, payable on the transfer to it of shares purchased under the tender offer. If, however, payment of the purchase price is to be made to any person other than the registered holder, or if tendered certificates are registered in the name of any person other than the person signing the letter of transmittal, the amount of all stock transfer taxes, if any (whether imposed on the registered holder or the other person), payable on account of the transfer to the person will be deducted from the purchase price unless satisfactory evidence of the payment of the stock transfer taxes, or exemption therefrom, is submitted. See Instruction 7 of the letter of transmittal.

Any tendering stockholder or other payee who fails to complete fully, sign and return to the depository the substitute Form W-9 included with the letter of transmittal may be subject to U.S. federal income tax backup withholding of 28% of the gross proceeds paid to the stockholder or other payee under the tender offer. See Section 3. Also see Section 13 regarding United States federal income tax consequences for foreign stockholders.

SECTION 6. CONDITIONAL TENDER OF SHARES.

Subject to the exceptions for odd lot holders, in the event of an over-subscription of the tender offer, shares tendered prior to the expiration date will be subject to proration. See Section 1. As discussed in Section 13, the number of shares to be purchased from a particular stockholder may affect the tax treatment of the purchase to the stockholder and the stockholder's decision whether to tender. Accordingly, a stockholder may tender shares subject to the condition that a specified minimum number of the stockholder's shares tendered pursuant to a letter of transmittal must be purchased if any shares tendered are purchased. Any stockholder desiring to make a conditional tender must so indicate in the box captioned "Conditional Tender" in the letter of transmittal. Each stockholder is urged to consult with his or her own financial or tax advisor.

Any tendering stockholder wishing to make a conditional tender must calculate and appropriately indicate the minimum number of shares that must be purchased if any are to be purchased. After the tender offer expires, if more than 7,500,000 shares (or such greater number of shares as CBIZ may elect to purchase) are properly tendered and not properly withdrawn and CBIZ must prorate its acceptance of and payment for tendered shares, CBIZ will calculate a preliminary proration percentage based upon all shares properly tendered, conditionally or unconditionally. If the effect of this preliminary proration would be to reduce the number of shares to be purchased from any stockholder (tendered pursuant to a letter of transmittal) below the minimum number specified, the tender will automatically be regarded as withdrawn (except as provided in the next paragraph). All shares tendered by a stockholder subject to a conditional tender pursuant to the letter of transmittal and regarded as withdrawn as a result of proration will be returned promptly after the expiration date without any expense to the stockholder.

After giving effect to these withdrawals, CBIZ will accept the remaining shares properly tendered, conditionally or unconditionally, on a pro rata basis, if necessary. If conditional tenders would otherwise be regarded as withdrawn and would cause the total number of shares to be purchased to fall below 7,500,000 (or such greater number of shares as CBIZ may elect to purchase) then, to the extent feasible, CBIZ will select enough of the conditional tenders that would otherwise have been withdrawn to permit CBIZ to purchase 7,500,000 shares (or such greater number of shares as CBIZ may elect to purchase). In selecting among the conditional tenders, CBIZ will select by random lot treating all tenders by a particular taxpayer as a single lot and will limit its purchase in each case to the designated minimum of shares to be purchased. Conditional tenders will be selected by lot only from stockholders who tender all of their shares.

SECTION 7. CONDITIONS OF THE TENDER OFFER.

Notwithstanding any other provision of the tender offer, CBIZ will not be required to accept for payment, purchase or pay for any shares tendered, and may terminate or amend the tender offer or may postpone the acceptance for payment of, or the purchase of and the payment for shares tendered, subject to Rule 13e-4(f) under the Exchange Act if, at any time on or after March 4, 2004 and before the expiration date, any of the following events shall have occurred (or shall have been determined by CBIZ to have occurred) that, in CBIZ's reasonable judgment and regardless of the circumstances giving rise to the event or events, makes it inadvisable to proceed with the tender offer or with acceptance for payment:

(1) there shall have been threatened, instituted or pending any action or proceeding by any government or governmental, regulatory or administrative agency, authority or tribunal or any other person, domestic or foreign, before any court, authority, agency or tribunal that directly or indirectly (a) challenges the making of the tender offer, the acquisition of some or all of the shares under the tender offer or otherwise relates in any manner to the tender offer, or (b) in CBIZ's reasonable judgment, could materially and adversely affect the business, condition (financial or other), income, operations or prospects of CBIZ and its subsidiaries, taken as a whole, or otherwise materially impair in any way the contemplated future conduct of the business of CBIZ or any of its subsidiaries or materially impair CBIZ's ability to purchase up to 7,500,000 shares in the tender offer;

(2) there shall have been any action threatened, pending or taken, or approval withheld, or any statute, rule, regulation, judgment, order or injunction threatened, proposed, sought, promulgated, enacted, entered, amended, enforced or deemed to be applicable to the tender offer or CBIZ or any of its subsidiaries, by any court or any authority, agency or tribunal that, in CBIZ's reasonable judgment, would or might, directly or indirectly, (a) make the acceptance for payment of, or payment for, some or all of the shares illegal or otherwise restrict or prohibit completion of the tender offer, (b) delay or restrict the ability of CBIZ, or render CBIZ unable, to accept for payment or pay for some or all of the shares, or (c) materially and adversely affect the business, condition (financial or other), income, operations or prospects of CBIZ and its subsidiaries, taken as a whole, or otherwise materially impair in any way the contemplated future conduct of the business of CBIZ or any of its subsidiaries;

(3) there shall have occurred (a) any general suspension of trading in, or limitation on prices for, securities on any national securities exchange or in the over-the-counter market in the United States or the European Union, (b) the declaration of a banking moratorium or any suspension of payments in respect of banks in the United States or the European Union, (c) the commencement of a war, armed hostilities or other international or national calamity directly or indirectly involving the United States or any of its territories, including, but not limited to, an act of terrorism, (d) any limitation (whether or not mandatory) by any governmental, regulatory or administrative agency or authority on, or any event, or any disruption or adverse change in the financial or capital markets generally or the market for loan syndications in particular, that, in CBIZ's reasonable judgment, might affect, the extension of credit by banks or other lending institutions in the United States, (e) any significant decrease in the market price of the shares or any change in the general political, market, economic or financial conditions in the United States or abroad that could, in the reasonable judgment of CBIZ, have a material adverse effect on the business, condition (financial or other), income, operations or prospects of CBIZ and its subsidiaries, taken as a whole, or otherwise materially impair in any way the contemplated future conduct of the business of CBIZ or any of its subsidiaries, (f) in the case of any of the foregoing existing at the time of the commencement of the tender offer, a material acceleration or worsening thereof, or (g) any decline in either the Dow Jones Industrial Average or the Standard and Poor's Index of 500 Industrial Companies by a material amount (including, without limitation, an amount greater than 10%) from the close of business on March 3, 2004;

(4) a tender or exchange offer for any or all of the shares (other than this tender offer), or any merger, acquisition, business combination or other similar transaction with or involving CBIZ or any subsidiary, has been proposed, announced or made by any person or has been publicly disclosed;

(5) CBIZ learns that (a) any entity, "group" (as that term is used in Section 13(d)(3) of the Exchange Act) or person has acquired or proposes to

acquire beneficial ownership of more than 5% of the outstanding

shares, whether through the acquisition of stock, the formation of a group, the grant of any option or right, or otherwise (other than as and to the extent disclosed in a Schedule 13D or Schedule 13G filed with the Commission on or before March 4, 2004), or (b) any entity, group or person who has filed a Schedule 13D or Schedule 13G with the Commission on or before March 4, 2004 has acquired or proposes to acquire, whether through the acquisition of stock, the formation of a group, the grant of any option or right, or otherwise (other than by virtue of the tender offer made hereby), beneficial ownership of an additional 2% or more of the outstanding shares;

(6) any person, entity or group has filed a Notification and Report Form under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, reflecting an intent to acquire CBIZ or any of its shares of common stock, or has made a public announcement reflecting an intent to acquire CBIZ or any of its subsidiaries or any of the respective assets or securities of CBIZ and its subsidiaries;

(7) any change or changes have occurred or are threatened in CBIZ or CBIZ's subsidiaries' business, condition (financial or otherwise), assets, income, operations, prospects or stock ownership that, in the reasonable judgment of CBIZ, materially impairs CBIZ's ability to purchase up to 7,500,000 shares in the tender offer to CBIZ; or

(8) there shall be any reasonable likelihood, as determined by CBIZ in its reasonable judgment, that the consummation of the tender offer and the purchase of the shares will cause the shares to be delisted from the Nasdaq National Market or to be eligible for deregistration under the Exchange Act.

The foregoing conditions are for the sole benefit of CBIZ and may be asserted by CBIZ regardless of the circumstances giving rise to any of these conditions, and may be waived by CBIZ, in whole or in part, at any time and from time to time, before the expiration date, in its sole discretion. CBIZ's failure at any time to exercise any of the foregoing rights shall not be deemed a waiver of any of these rights, and each of these rights shall be deemed an ongoing right that may be asserted at any time and from time to time. In certain circumstances, if CBIZ waives any of the conditions described above, CBIZ may be required to extend the expiration date. Any determination or judgment by CBIZ concerning the events described above will be final and binding on all parties.

SECTION 8. PRICE RANGE OF SHARES; DIVIDENDS.

The shares are traded and quoted on the Nasdaq National Market, under the trading symbol "CBIZ." The following table sets forth, for the fiscal quarters indicated, the high and low sales prices per share on the Nasdaq National Market, as applicable.

HIGH	LOW	-----	-----	FISCAL YEAR 2002
Quarter.....	\$3.56	\$2.05	Second	
Quarter.....	4.07	2.81	Third	
Quarter.....	3.21	1.91	Fourth	
Quarter.....	3.50	2.20	FISCAL YEAR 2003	First
Quarter.....	\$2.99	\$2.30	Second	
Quarter.....	3.27	2.50	Third	
Quarter.....	4.85	3.10	Fourth	
Quarter.....	4.90	3.80	FISCAL YEAR 2004	First Quarter (through
			March 3, 2004)	\$5.15 \$3.34

On March 3, 2004, the last trading day before the date of announcement of the tender offer, the closing price of the shares on the Nasdaq National Market was \$4.50 per share. Stockholders are urged to obtain current market quotations for the shares.

CBIZ has not paid any dividends on the common stock to date and currently anticipates that any earnings will be retained for the development of its business. Accordingly, no dividends are expected to be declared or paid on the shares for the foreseeable future.

SECTION 9. SOURCE AND AMOUNT OF FUNDS.

Assuming CBIZ purchases 7,500,000 shares in the tender offer at the purchase price of \$5.00 per share, \$37,500,000 will be required to purchase such shares. CBIZ anticipates that it will obtain the funds necessary to purchase shares tendered in the tender offer, as well as to pay related fees and expenses, by borrowing up to \$38 million under its \$73 million secured revolving credit facility. CBIZ intends to repay amounts borrowed under the revolving credit facility for the purchase of shares tendered in the tender offer with available cash flow. The tender offer is not conditioned upon the receipt of financing. See Section 7.

The revolving credit facility has been established pursuant to and is part of a credit agreement, dated as of September 26, 2002, among CBIZ, as borrowers, Bank of America, N.A., as agent, issuing bank, and swing line lender and the other lenders party thereto. The revolving credit facility is a \$73 million senior revolving credit facility which matures on September 26, 2005, or such later date as extended under the terms of the credit agreement. CBIZ may request that the facility be increased up to \$80 million. The revolving credit facility is guaranteed by CBIZ's domestic subsidiaries other than certain excluded subsidiaries. The facility is secured by all the assets and capital stock of CBIZ and its subsidiaries. The facility provides for a borrowing base based upon eligible receivables and eligible unbilled work in process. The revolving credit facility is available to finance indebtedness of CBIZ and its subsidiaries and for working capital and other general corporate purposes, including acquisitions and capital expenditures not in violation of the credit agreement. The credit agreement was amended on March 3, 2004, effective that date, to permit CBIZ to consummate the tender offer. Up to \$10.0 million of the revolving credit facility is also available for the issuance of letters of credit, which will require CBIZ to pay certain fees in connection therewith.

Under the credit agreement, CBIZ may borrow funds at interest rates based on a base rate of interest plus a variable applicable margin. Loans will bear interest at CBIZ's option at: (A) a base rate of interest payable at the higher of (1) the prime rate charged by Bank of America, and (2) the federal funds rate plus 0.5%, or (B) a Eurodollar rate, plus in each case an applicable margin based upon CBIZ's leverage ratio as set forth in the credit agreement.

A default rate will apply in the event of a default on any loans under the credit agreement at a rate per annum of 2.00% above the then applicable rate of interest.

The credit agreement contains representations, warranties and conditions to borrowing, covenants and events of default customary for facilities of this nature. Among the financial covenants contained in the credit agreement, CBIZ is required to maintain compliance with a minimum "fixed charge coverage ratio," a maximum "leverage ratio" and a "minimum net worth requirement" (as such terms are defined in the credit agreement). All borrowings under the revolving credit facility are subject to conditions precedent that include requirements relating to prior notice of borrowing, the accuracy of representations and warranties contained in the credit agreement and the absence of any "default" or "event of default" (as such terms are defined in the credit agreement). The revolving credit facility may be prepaid in whole or in part without premium or penalty.

The foregoing description is qualified in its entirety by reference to the credit agreement, a copy of which is filed as an exhibit to the Schedule TO in which this document has been filed with the Commission and is incorporated by reference herein.

SECTION 10. CERTAIN INFORMATION CONCERNING CBIZ.

GENERAL. CBIZ is a diversified services company which, acting through its subsidiaries, provides professional outsourced business services primarily to small and medium-sized businesses, as well as individuals, governmental entities and not-for-profit enterprises throughout the United States and Toronto, Canada. CBIZ delivers integrated services through its Accounting, Tax and Advisory (formerly known as the Business Solutions Group), Benefits and Insurance, and National Practices groups.

CBIZ provides services through 47 business units with more than 160 offices located in 34 states, Washington D.C., and Toronto, Canada. Included in this total, and managed within the National Practice group, is CBIZ's medical practice management business unit which has 72 offices.

CBIZ's goal is to be the leading provider of outsourced business services within its target markets by providing clients with a broad range of high-quality products and services; expanding locally through internal growth; and through cross-serving. CBIZ initiated an acquisition program in November 1996 to expand its operations in the professional outsourced business services industry. From 1996 to 2000, CBIZ acquired and retained approximately 145 companies. The acquisition program was resumed in October 2002, and five additional acquisitions have been made since that time. It remains CBIZ's intention to selectively acquire businesses with complementary services in target markets.

Formed as a Delaware corporation in 1987 under the name Stout Environmental, Inc., CBIZ was acquired by Republic Industries, Inc. in 1992. In April 1995, Republic spun off its hazardous waste operations, including CBIZ's predecessor company, to stockholders. Re-named Republic Environmental Systems, Inc., CBIZ's common stock began trading on the Nasdaq National Market under the symbol "RESI." On June 24, 1996, the trading symbol changed to "IASI" in anticipation of a merger with Century Surety Company and Commercial Surety Agency, Inc., which resulted in a change of CBIZ's name to "International Alliance Services, Inc." This name change signaled CBIZ's move away from the hazardous waste business. CBIZ divested all remaining hazardous waste operations in 1997. On December 23, 1997, CBIZ changed its name to Century Business Services, Inc. and began trading under the symbol "CBIZ."

CBIZ's principal executive office is located at 6050 Oak Tree Boulevard, South, Suite 500, Cleveland, Ohio 44131 and its telephone number is (216) 447-9000.

AVAILABLE INFORMATION. CBIZ is subject to the information requirements of the Exchange Act, and, in accordance therewith, files periodic reports and other information relating to its business, financial condition and other matters. CBIZ is required to disclose in these periodic reports certain information, as of particular dates, concerning the CBIZ directors and executive officers, their compensation, stock options granted to them, the principal holders of the securities of CBIZ and any material interest of such persons in transactions with CBIZ. Pursuant to Rule 13e-4(c)(2) under the Exchange Act, CBIZ has filed with the Securities and Exchange Commission an Issuer Tender Offer Statement on Schedule TO which includes additional information with respect to the tender offer. This material and other information may be inspected at the public reference facilities maintained by the Securities and Exchange Commission at Room 1024, 450 Fifth Street, N.W., Washington, D.C. 20549. Copies of this material can also be obtained by mail, upon payment of the Securities and Exchange Commission's customary charges, by writing to the Public Reference Section at 450 Fifth Street, N.W., Washington, D.C. 20549. The Securities and Exchange Commission also maintains a web site on the Internet at <http://www.sec.gov> that contains periodic reports and information statements and other information regarding registrants that file electronically with the Securities and Exchange Commission.

INCORPORATION BY REFERENCE. CBIZ's annual report on Form 10-K for the fiscal year ended December 31, 2002, filed with the Securities and Exchange Commission on March 27, 2003, its quarterly report on Form 10-Q for the quarter ended March 31, 2003, filed with the Securities and Exchange Commission on May 15, 2003, its quarterly report on Form 10-Q for the quarter ended June 30, 2003, filed with the Securities and Exchange Commission on August 14, 2003, its quarterly report on Form 10-Q for the quarter ended September 30, 2003, filed with the Securities and Exchange Commission on November 13, 2003 and its Proxy Statement on Schedule 14A, filed with the Securities and Exchange Commission on March 27, 2003, shall be deemed incorporated herein by reference and shall be deemed to be a part hereof from the date of filing of such documents and reports. Any statement contained in a document incorporated or deemed to be incorporated by reference herein, or contained in this offer to purchase, shall be deemed to be modified or superseded for purposes of this offer to purchase to the extent that a statement contained herein or in any subsequently filed document or report that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified shall not be deemed to constitute a part of this offer to purchase, except as so modified or superseded.

Stockholders can obtain any of the documents incorporated by reference in this document from CBIZ or from the Securities and Exchange Commission's web site at the address described above. Documents incorporated by reference are available from CBIZ without charge, excluding any exhibits to those documents. Stockholders can obtain documents incorporated by reference in this document by requesting them in writing or by telephone from CBIZ at 6050 Oak Tree Boulevard, South, Suite 500, Cleveland, Ohio 44131; telephone: (216) 447-9000. Any stockholder requesting information should be sure to include his or her complete name and address in the request. If a stockholder requests any incorporated documents, CBIZ will mail them to you by first class mail, or another equally prompt means, within one business day after CBIZ receives your request.

SECTION 11. INTEREST OF DIRECTORS AND EXECUTIVE OFFICERS; TRANSACTIONS AND ARRANGEMENTS CONCERNING SHARES.

As of March 1, 2004, CBIZ had 85,723,711 issued and outstanding shares, excluding 15,000,000 shares of common stock reserved for issuance under its stock incentive plans, of which 10,832,214 shares are subject to outstanding options and restricted stock awards, and 4,167,786 shares are currently reserved for issuance under the plans, none of which have been issued. The 7,500,000 shares that CBIZ is offering to purchase represent approximately 8.75% of the shares outstanding on March 1, 2004.

As of February 27, 2004, the directors and executive officers of CBIZ as a group (11 persons) beneficially owned 2,978,082 shares (which number includes 2,293,340 shares issuable upon exercise of options which are exercisable within 60 days of February 27, 2004, or 3.47% of the total outstanding shares on that date. CBIZ's directors and executive officers have advised CBIZ that they will not tender any shares in the tender offer. The following table sets forth, as to each director or executive officer (i) the number of shares and percentage beneficially owned as of February 27, 2004 (including shares under exercisable options); and (ii) assuming CBIZ purchases 7,500,000 shares of common stock and that no director or executive officer tenders any shares under the tender offer, the percentage beneficially owned after consummation of the tender offer.

PERCENTAGE
OF SHARES
BENEFICIALLY
OWNED -----

NUMBER OF
BEFORE
AFTER
BENEFICIAL
OWNER
POSITION
SHARES
OWNED THE
OFFER THE
OFFER (2) -

Steven L.
Gerard
Chairman
and Chief
Executive
Officer
1,264,220(1)
1.47 1.61
Rick L.
Burdick
Director
and Vice
Chairman
144,034(2)
* * Gary W.
DeGroote
Director
188,000(3)
* * Joseph
S.
DiMartino
Director

95,000(4) *
* Harve A.
Ferrill
Director
67,500(5) *
* Richard
C. Rochon
Director
115,555(6)
* * Jerome
P. Grisko,
President
and Chief
Operating
346,762(7)
* * Jr.
Officer
Ware H.
Grove
Senior Vice
President
and Chief
115,000(8)
* *
Financial
Officer
Leonard
Miller
Senior Vice
President,
Accounting,
181,644(9)
* * Tax and
Advisory
Robert A.
O'Byrne
Senior Vice
President,
Benefits
and
442,267(10)
* *
Insurance
Michael W.
Gleespen
Secretary
and General
Counsel
18,100(11)
* * All
directors
and
2,978,082
3.47 3.80
officers as
a group (11
persons)

* Represents less than 1% of the total number of outstanding shares.

- (1) Consists of 14,220 shares of common stock owned of record by Mr. Gerard and options to purchase 1,250,000 shares of common stock granted to Mr. Gerard under the Century Employee's Stock Option Plan (the "Century Option Plan") which are exercisable within 60 days of February 27, 2004.
- (2) Consists of 9,034 shares of common stock owned of record by Mr. Burdick and options to purchase 135,000 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004.
- (3) Consists of 21,100 shares of common stock owned of record by GWD Management, Inc., of which Mr. DeGroote is the sole director and shareholder; 112,000 shares of common stock held in a fixed irrevocable trust and options to purchase 55,000 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004. Gary W. DeGroote is the son of Michael G. DeGroote, who is the beneficial owner of greater than 10% of outstanding Century stock.
- (4) Consists of 35,000 shares of common stock owned of record by Mr. DiMartino and options to purchase 60,000 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004.
- (5) Consists of 7,500 shares of common stock owned of record by The Harve A. Ferrill Trust U/A 12/31/69 and options to purchase 60,000 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004.
- (6) Consists of 55,555 shares of common stock owned of record by WeeZor I Limited Partnership, a limited partnership controlled by Mr. Rochon, and options to purchase 60,000 shares of common stock granted to Mr. Rochon under the Century Option Plan that are exercisable within 60 days of February 27, 2004.
- (7) Consists of 3,762 shares of common stock owned of record by Mr. Grisko and options to purchase 343,000 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004.
- (8) Consists of 6,000 shares of common stock owned of record by Mr. Grove and options to purchase 109,000 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004.
- (9) Consists of 53,644 shares of common stock owned of record by Mr. Miller, 60,000 shares of common stock owned of record by the Miller Family Partnership, and options to purchase 68,000 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004.
- (10) Consists of 265,017 shares of common stock owned of record by Mr. O'Byrne and options to purchase 135,240 shares of common stock granted under the Century Option Plan held in Mr. O'Byrne's name and 42,010 shares of common stock held by MRCP, L.C., a Missouri Limited Company in which Mr. O'Byrne has a 25% interest, all of which are exercisable within 60 days of February 27, 2004.
- (11) Consists of options to purchase 18,100 shares of common stock granted under the Century Option Plan that are exercisable within 60 days of February 27, 2004.

Michael G. DeGroote, the father of Gary W. DeGroote, beneficially owns 15,186,198 shares through Westbury (Bermuda) Ltd., a corporation controlled by him. Westbury (Bermuda) Ltd. is located at Victoria Hall, 11 Victoria Street, P.O. Box HM 1065, Hamilton, HMEX Bermuda.

AGREEMENTS, ARRANGEMENTS OR UNDERSTANDINGS. CBIZ is a party to employment agreements with Messrs. Gerard, Grisko and Grove. The employment agreements provide for annual base salaries and bonuses. The annual bonuses provided for by Mr. Gerard's agreement contain a minimum guarantee and are subject to increase based upon achievement of performance goals established by the compensation committee of the board of directors. The annual bonuses provided for by Mr. Grisko's and Mr. Grove's employment agreements are discretionary. Pursuant to the agreements, Messrs. Gerard, Grisko and Grove were granted nonqualified stock options to acquire shares of common stock at the fair market value of the stock

at the date of granting. Other

compensation provided for by the agreements includes all benefits generally available to senior level executives of CBIZ, such as participation in CBIZ welfare, pension and incentive benefit plans.

If Mr. Gerard's agreement is terminated by CBIZ without cause or by Mr. Gerard for reasons such as a change of control of CBIZ, Mr. Gerard is entitled to (i) his base salary and vacation pay through the date of termination, (ii) a cash payment equal to two times the sum of his then current base salary and average bonus paid in the three year period preceding the year of termination, (iii) maintenance of health and life insurance coverage, and (iv) other amounts due through the date of termination.

If Mr. Grisko's agreement is terminated by CBIZ without cause or by Mr. Grisko for reasons such as a change of control of CBIZ, Mr. Grisko is entitled to (i) a cash payment equal to two times Mr. Grisko's base salary at the time of termination, (ii) continued participation for two years in CBIZ health and welfare benefit plans, (iii) immediate vesting of, and ability to exercise, any unvested but previously granted stock options, and (iv) receipt of title to any company vehicle then in use by Mr. Grisko.

If Mr. Grove's agreement is terminated by CBIZ without cause or by Mr. Grove for reasons such as a change of control of CBIZ, Mr. Grove is entitled to (i) continued payment for a period of one year of Mr. Grove's base salary at the time of termination, and (ii) continued participation for one year in CBIZ health and welfare benefit plans.

CBIZ has a stock option plan for key employees: the Century Business Services, Inc. 2002 Amended and Restated Stock Incentive Plan. The plan provides for the granting of stock options (both incentive stock options and nonqualified stock options) and restricted stock to purchase up to 15,000,000 shares at a price not less than the fair market value on the date the option is granted. Key employees are also eligible to participate in the Century Business Services, Inc. Annual Incentive Plan, which awards cash bonuses under the Century Business Services, Inc. 2002 Amended and Restated Stock Incentive Plan as a function of stock performance on an earnings per share basis.

Options become exercisable as determined at the date of the grant by the compensation committee of the board of directors. Unless an earlier expiration date is set at the time of the grant or results from termination of an optionee's employment or a merger, consolidation, acquisition, liquidation or dissolution of CBIZ, incentive stock options expire six years after the date of the grant and nonqualified stock options expire six years and a day after the grant.

CBIZ also maintains the CBIZ Business Services Employee Stock Investment Plan pursuant to which eligible employees may purchase shares at market prices. Eligible employees contribute to the Employee Stock Investment Plan by payroll deduction or by additional discretionary payments made to the Plan Administrator. These contributions are then used to purchase shares. A total of 1,000,000 shares are authorized for issuance under the Employee Stock Investment Plan.

Based on CBIZ's records and on information provided to CBIZ by its directors, executive officers, affiliates and subsidiaries, neither CBIZ nor any of its affiliates or subsidiaries nor, to the best of knowledge of CBIZ, any of CBIZ or its subsidiaries' directors or executive officers, nor any associates or subsidiaries of any of the foregoing, has effected any transactions involving the shares during the 60 days prior to March 4, 2004, other than regular purchases under the CBIZ Employee Stock Investment Plan. Restricted stock, vesting two years from the date of grant, for a total of 21,000 shares were awarded to non-employee Directors during the 60 days prior to March 4, 2004.

Except as otherwise described in this Offer to Purchase or as described in CBIZ's most recent proxy statement, neither CBIZ nor, to the best knowledge of CBIZ, any of CBIZ's affiliates, directors or executive officers, is a party to any contract, arrangement, understanding or relationship, whether or not legally enforceable, with any other person, relating, directly or indirectly, to the tender offer or with respect to any of CBIZ's securities, including, but not limited to, any contract, arrangement, understanding or relationship concerning the transfer or the voting of the securities, joint ventures, loan or option arrangements, puts or calls, guaranties of loans, guaranties against loss or the giving or withholding of proxies, consents or authorizations.

SECTION 12. LEGAL MATTERS; REGULATORY APPROVALS.

Except as described above, CBIZ is not aware of any license or regulatory permit that appears material to its business that might be adversely affected by its acquisition of shares as contemplated by the tender offer or of any approval or other action by any government or governmental, administrative or regulatory authority or agency, domestic, foreign or supranational, that would be required for the acquisition or ownership of shares by CBIZ as contemplated by the tender offer. Should any approval or other action be required, CBIZ presently contemplates that it will seek that approval or other action. CBIZ is unable to predict whether it will be required to delay the acceptance for payment of or payment for shares tendered under the tender offer pending the outcome of any such matter. There can be no assurance that any approval or other action, if needed, would be obtained or would be obtained without substantial cost or conditions or that the failure to obtain the approval or other action might not result in adverse consequences to its business and financial condition. The obligations of CBIZ under the tender offer to accept for payment and pay for shares is subject to conditions. See Section 7.

SECTION 13. U.S. FEDERAL INCOME TAX CONSEQUENCES.

GENERAL. The following summary describes the material United States federal income tax consequences relating to the tender offer. This summary is based upon the Internal Revenue Code of 1986, as amended (the "Code"), Treasury regulations promulgated thereunder, administrative pronouncements and judicial decisions, all as in effect as of the date hereof and all of which are subject to change, possibly with retroactive effect. This summary addresses only shares that are held as capital assets within the meaning of Section 1221 of the Code and does not address all of the tax consequences that may be relevant to stockholders in light of their particular circumstances or to certain types of stockholders subject to special treatment under the Code, including, without limitation, certain financial institutions, dealers in securities or commodities, traders in securities who elect to apply a mark-to-market method of accounting, insurance companies, tax-exempt organizations, S corporations, expatriates of the United States, persons who are subject to alternative minimum tax, persons that have a "functional currency" other than the United States dollar, persons who hold shares as a position in a "straddle" or as a part of a "hedging," "conversion" or "constructive sale" transaction for United States federal income tax purposes or persons who received their shares through the exercise of employee stock options or otherwise as compensation. This summary also does not address the state, local or foreign tax consequences of participating in the tender offer. You should consult your tax advisor as to the particular tax consequences to you of participation in this tender offer. Those stockholders who do not participate in the tender offer should not incur any United States federal income tax liability from the exchange.

In addition, except as otherwise specifically noted, this summary applies only to holders of shares that are "United States holders." For purposes of this discussion, a "United States holder" means a holder of shares that for United States federal income tax purposes is:

- a citizen or resident of the United States;
- a corporation or other entity created or organized in the United States or under the laws of the United States or of any political subdivision thereof;
- an estate, the income of which is includible in gross income for United States federal income tax purposes regardless of its source; or
- a trust whose administration is subject to the primary supervision of a United States court and which has one or more United States persons who have the authority to control all of its substantial decisions.

Holders of shares who are not United States holders ("foreign stockholders") should consult their tax advisors regarding the United States federal income tax consequences and any applicable foreign tax consequences of the tender offer and should also see Section 3 for a discussion of the applicable United States withholding rules and the potential for obtaining a refund of all or a portion of any tax withheld.

Stockholders are urged to consult their tax advisors to determine the particular tax consequences to them of participating in the tender offer.

CHARACTERIZATION OF THE PURCHASE. The purchase of a United States holder's shares by CBIZ under the tender offer will be a taxable transaction for United States federal income tax purposes. As a consequence of the purchase, a United States holder will, depending on the United States holder's particular circumstances, be treated either as having sold the United States holder's shares or as having received a distribution in respect of stock from CBIZ.

Under Section 302 of the Code, a United States holder whose shares are purchased by CBIZ under the tender offer will be treated as having sold its shares, and thus will recognize capital gain or loss if the purchase:

- results in a "complete termination" of the United States holder's equity interest in CBIZ;
- results in a "substantially disproportionate" redemption with respect to the United States holder; or
- is "not essentially equivalent to a dividend" with respect to the United States holder.

Each of these tests, referred to as the "Section 302 tests," is explained in more detail below.

TREATMENT OF TENDER OFFER AS SALE OR EXCHANGE. If a United States holder satisfies any of the Section 302 tests explained below, the United States holder will be treated as if it sold its shares to CBIZ and will recognize capital gain or loss equal to the difference between the amount of cash received under the tender offer and the United States holder's adjusted tax basis in the shares surrendered in exchange therefore. This gain or loss will be long-term capital gain or loss if the United States holder's holding period for the shares that were sold exceeds one year as of the date of purchase by CBIZ under the tender offer. Specified limitations apply to the deductibility of capital losses by United States holders. Gain or loss must be determined separately for each block of shares (shares acquired at the same cost in a single transaction) that is purchased by CBIZ from a United States holder under the tender offer. A United States holder may be able to designate, generally through its broker, which blocks of shares it wishes to tender under the tender offer if less than all of its shares are tendered under the tender offer, and the order in which different blocks will be purchased by CBIZ in the event of proration under the tender offer. This right of designation is not available, however, with respect to shares held in the CBIZ 401(k) Plan. United States holders should consult their tax advisors concerning the mechanics and desirability of that designation.

TREATMENT OF TENDER OFFER AS A DIVIDEND OR DISTRIBUTION. If a United States holder does not satisfy any of the Section 302 tests explained below, the purchase of a United States holder's shares by CBIZ under the tender offer will not be treated as a sale or exchange under Section 302 of the Code with respect to the United States holder. Instead, the entire amount received by a United States holder with respect to the purchase of its shares by CBIZ under the tender offer will be treated as a distribution to the United States holder with respect to its shares under Section 301 of the Code, taxable as a dividend to the extent of the United States holder's share of the available current and accumulated earnings and profits (within the meaning of the Code) of CBIZ. To the extent the amount exceeds the United States holder's share of the available current and accumulated earnings and profits of CBIZ, the excess first will be treated as a tax-free return of capital to the extent of the United States holder's adjusted tax basis in its shares and any remainder will be treated as capital gain (which may be long-term capital gain as described above). To the extent that a purchase of a United States holder's shares by CBIZ under the tender offer is treated as the receipt by the United States holder of a dividend, the United States holder's remaining adjusted tax basis in the purchased shares will be added to any shares retained by the United States holder.

The Jobs and Growth Tax Reconciliation Act of 2003 significantly altered the treatment of dividends and long term capital gains of individuals. Under this legislation, individuals will be taxed at a maximum rate of 15% if the repurchase is treated either as a dividend or as a sale or exchange resulting in long-term capital gain. The rate applicable to individuals with taxable income below \$68,800 (if single) or \$114,650 (if married and filing jointly) is 5%. In order to qualify for the special rate for dividends (which are otherwise taxable at ordinary income tax rates), the shares must have been held for more than 60 days during the 120 day period beginning on the date which is 60 days before the date on which such share becomes ex-dividend with respect to such dividend (in this case, prior to the repurchase date) and the taxpayer cannot be under an obligation (pursuant to a short sale of otherwise) to make related payments with respect to positions in substantially similar or related property. Finally, to the extent that a redemption is treated as a dividend, and the dividends paid

dividends for tax purposes) (x) in any 85 day period exceed 10%, or (y) in any 365 day period, exceed 20% of the taxpayer's basis (or, in certain cases, the fair market value of such shares), then any subsequent loss on the sale or exchange of the shares shall be treated, to that extent, as long term capital loss. As such, these changes may impact the tax consequences of this tender offer to certain United States holders.

CONSTRUCTIVE OWNERSHIP OF STOCK AND OTHER ISSUES. In applying each of the Section 302 tests explained below, United States holders must take into account not only shares that they actually own but also shares they are treated as owning under the constructive ownership rules of Section 318 of the Code. Under the constructive ownership rules, a United States holder is treated as owning any shares that are owned (actually and in some cases constructively) by certain related individuals and entities as well as shares that the United States holder has the right to acquire by exercise of an option or by conversion or exchange of a security (such as the convertible securities). A stockholder in a corporation is treated as owning that stockholder's proportionate share of any stock owned, directly or indirectly, by that corporation only if the stockholder actually or constructively owns 50 percent or more of the value of the stock of the corporation. Due to the factual nature of the Section 302 tests explained below, United States holders should consult their tax advisors to determine whether the purchase of their shares under the tender offer qualifies for sale treatment in their particular circumstances.

Contemporaneous dispositions or acquisitions of stock by a stockholder or related individuals or entities may be deemed to be part of a single integrated transaction and may be taken into account in determining whether any of the three tests under Section 302 have been satisfied. Additionally, CBIZ cannot predict whether or the extent to which the tender offer will be oversubscribed. If the tender offer is oversubscribed, proration of tenders under the tender offer will cause CBIZ to accept fewer shares than are tendered. Therefore, no assurance can be given that CBIZ will purchase a sufficient number of a United States holder's shares under the tender offer to ensure that the United States holder receives sale treatment, rather than dividend treatment, for United States federal income tax purposes under the rules discussed below.

SECTION 302 TESTS. One of the following tests must be satisfied in order for the purchase of shares by CBIZ under the tender offer to be treated as a sale or exchange for federal income tax purposes:

Complete Termination Test. The purchase of a holder's shares by CBIZ under the tender offer will result in a "complete termination" of the holder's equity interest in CBIZ if all of the shares that are actually or constructively owned by the holder are sold under the tender offer, provided that no shares of any other class of stock in CBIZ are actually or constructively owned by the holder. If the tender offer is prorated, the shares not purchased due to such proration must be taken into account in determining whether a "complete termination" has occurred. With respect to shares owned by certain related individuals, the holder may be entitled to and may waive, in accordance with Section 302(c) of the Code, attribution of shares which otherwise would be considered as constructively owned by the holder. Holders wishing to satisfy the "complete termination" test through waiver of the constructive ownership rules should consult their tax advisors.

Substantially Disproportionate Test. The purchase of a holder's shares by CBIZ under the tender offer will result in a "substantially disproportionate" redemption with respect to the holder if, among other things, the percentage of the then outstanding shares actually and constructively owned by the holder immediately after the purchase is less than 80% of the percentage of the shares actually and constructively owned by the holder immediately before the purchase (treating as outstanding all shares purchased under the tender offer). For those holders who also own CBIZ common stock, the "substantially disproportionate" test will not be satisfied unless the holder's ownership of common stock immediately after completion of the tender offer is less than 80 percent of that owned immediately before the completion of the tender offer.

Not Essentially Equivalent to a Dividend Test. The purchase of a holder's shares by CBIZ under the tender offer will be treated as "not essentially equivalent to a dividend" if the reduction in the holder's proportionate interest in CBIZ as a result of the purchase constitutes a "meaningful reduction" given the holder's particular circumstances. Whether the receipt of cash by a stockholder who sells shares under the tender offer will be "not essentially equivalent to a dividend" will depend upon the stockholder's particular facts and circumstances. The IRS has indicated in a published revenue ruling that the redemption of any amount of stock that is nonvoting, nonconvertible and limited and preferred as to dividends

liquidation (such as the Cumulative Exchangeable Preferred Stock) represents a meaningful reduction of the stockholder's proportionate interest in the corporation if the stockholder does not own stock of any other class. Holders should consult their tax advisors as to the application of this test in their particular circumstances.

CORPORATE STOCKHOLDER DIVIDEND TREATMENT. In the case of a corporate United States holder, to the extent that any amounts received under the tender offer are treated as a dividend, such holder may be eligible for the dividends-received deduction. The dividends-received deduction is subject to certain limitations. In addition, any amount received by a corporate United States holder pursuant to the tender offer that is treated as a dividend will constitute an "extraordinary dividend" under Section 1059 of the Code. Corporate United States holders should consult their own tax advisors as to the application of Section 1059 of the Code to the tender offer, and to the tax consequences of dividend treatment in their particular circumstances.

FOREIGN STOCKHOLDERS. Generally, the depository will withhold United States federal income tax at a rate of 30% from the gross proceeds paid under the tender offer to a foreign stockholder (as defined in Section 3) or his agent, unless the depository determines that an exemption from, or a reduced rate of, withholding tax is available under a tax treaty or that an exemption from withholding otherwise applies or that proceeds received by the foreign stockholder are entitled to capital gains treatment. See Section 3 for a discussion of the applicable United States withholding rules and the potential for a foreign stockholder being subject to reduced withholding and for obtaining a refund of all or a portion of any tax withheld. Foreign stockholders generally will not be subject to United States federal income or withholding tax on any gain realized on the purchase of shares by CBIZ in the tender offer unless (i) the gain is effectively connected with the conduct by such foreign stockholder of a trade or business in the United States (in which case the branch profits tax discussed below may also apply if the foreign stockholder is a corporation); or (ii) the foreign stockholder is an individual and is present in the United States for 183 days or more in the taxable year of such sale or exchange and certain other conditions are met; or (iii) CBIZ is or has been a U.S. real property holding corporation (a "USRPHC") for United States federal income tax purposes (which CBIZ does not believe that it has been, currently is, or will likely become) at any time within the shorter of the five-year period preceding the purchase and such foreign stockholder's holding period. Even if CBIZ were or were to become a USRPHC at any time during this period, gains realized upon the purchase pursuant to the tender offer by a foreign stockholder that did not directly or indirectly own more than 5% of the shares during this period generally would not be subject to United States federal income tax, provided that the shares are "regularly traded on an established securities market" (within the meaning of Section 897(c)(3) of the Code). CBIZ believes that the shares are and at the time the shares would be purchased pursuant to the tender offer will be considered to be "regularly traded on an established security market." If a foreign stockholder does not satisfy any of the Section 302 tests explained above, the purchase of a foreign stockholder's shares by CBIZ under the tender offer will not be treated as a sale or exchange under Section 302 of the Code with respect to the foreign stockholder. Instead, the entire amount received by the foreign stockholder with respect to the purchase of its shares by CBIZ under the tender offer will be treated as a distribution to the foreign stockholder with respect to its shares under Section 301 of the Code, and treated as a dividend to the extent of the foreign stockholder's allocable share of the available current and accumulated earnings and profits (within the meaning of the Code) of CBIZ. Dividends paid to foreign stockholders are subject to United States withholding tax at a rate of 30% of the gross amount of the dividend or, if applicable, a lower treaty rate, unless the dividend is effectively connected with the conduct of a trade or business in the United States by a foreign stockholder (and, if certain tax treaties apply, is attributable to a United States permanent establishment maintained by such foreign stockholder) and an IRS form that is available from the depository is filed with CBIZ. A dividend that is effectively connected with the conduct of a trade or business in the United States by a foreign stockholder (and, if certain tax treaties apply, is attributable to a United States permanent establishment maintained by such foreign stockholder) will be exempt from the withholding tax described above and subject instead (i) to the United States federal income tax on net income that generally applies to United States persons and (ii) with respect to corporate holders under certain circumstances, a 30% (or, if applicable, a lower treaty rate) branch profits tax that in general is imposed on its "effectively connected earnings and profits" (within the meaning of the Code) for the taxable year, as adjusted for certain items.

STOCKHOLDERS WHO DO NOT RECEIVE CASH UNDER THE TENDER OFFER. Stockholders whose shares are not purchased by CBIZ under the tender offer should not incur any United States federal income tax liability as a result of the completion of the tender offer.

BACKUP WITHHOLDING. See Section 3 with respect to the application of United States federal backup withholding tax.

TAX RETURN DISCLOSURE AND INVESTOR LIST REQUIREMENTS. Treasury regulations generally require a stockholder that recognizes a loss on the exchange of shares pursuant to the tender offer that exceeds \$2 million for individuals, \$5 million for partnerships and S corporations, and \$10 million for corporations to disclose the transaction and certain other information on IRS form 8886. The regulations also require "material advisors" to such a transaction maintain records (including participant lists) and furnish such records to the IRS on demand. Significant penalties may be imposed for failure to comply with these requirements.

Final regulations have been issued by the Treasury Department clarifying the types of transactions subject to these disclosure and list maintenance rules. As these rules are relatively new, it remains unclear how they will apply to a sale of shares pursuant to the tender offer. Stockholders should consult their tax advisors with regard to any possible disclosure obligations with respect to their exchange of shares.

Stockholders are urged to consult their tax advisor to determine the particular tax consequences to them of the tender offer, including without limitation the applicability and effect of the constructive ownership rules, any state, local and foreign tax laws, and any proposed changes in applicable tax laws.

SECTION 14. EXTENSION OF THE TENDER OFFER; TERMINATION; AMENDMENT.

CBIZ expressly reserves the right, in its sole discretion, at any time and from time to time, and regardless of whether or not any of the events set forth in Section 7 shall have occurred or shall be deemed by CBIZ to have occurred, to extend the period of time during which the tender offer is open and thereby delay acceptance for payment of, and payment for, any shares by giving oral or written notice of the extension to the depositary and making a public announcement of the extension. CBIZ also expressly reserves the right, in its sole discretion, to terminate the tender offer and not accept for payment or pay for any shares not theretofore accepted for payment or paid for or, subject to applicable law, to postpone payment for shares upon the occurrence of any of the conditions specified in Section 7 by giving oral or written notice of termination or postponement to the depositary and making a public announcement of termination or postponement. CBIZ's reservation of the right to delay payment for shares that it has accepted for payment is limited by Rule 13e-4(f) (5) promulgated under the Exchange Act, which requires that CBIZ must pay the consideration offered or return the shares tendered promptly after termination or withdrawal of a tender offer. Subject to compliance with applicable law, CBIZ further reserves the right, in its sole discretion, and regardless of whether any of the events set forth in Section 7 shall have occurred or shall be deemed by CBIZ to have occurred, to amend the tender offer in any respect, including, without limitation, by decreasing or increasing the consideration offered in the tender offer to holders of shares or by decreasing or increasing the number of shares being sought in the tender offer.

Amendments to the tender offer may be made at any time and from time to time effected by public announcement, the announcement, in the case of an extension, to be issued no later than 9:00 a.m., New York City time, on the next business day after the last previously scheduled or announced expiration date. Any public announcement made under the tender offer will be disseminated promptly to stockholders in a manner reasonably designed to inform stockholders of the change. Without limiting the manner in which CBIZ may choose to make a public announcement, except as required by applicable law, CBIZ shall have no obligation to publish, advertise or otherwise communicate any public announcement other than by issuing a press release.

If CBIZ materially changes the terms of the tender offer or the information concerning the tender offer, CBIZ will extend the tender offer to the extent required by Rules 13e-4(d) (2), 13e-4(e) (3) and 13e-4(f) (1) promulgated under the Exchange Act. These rules and certain related releases and interpretations of the Securities and Exchange Commission provide that the minimum period during which a tender offer must remain open following material changes in the terms of the tender offer or information concerning the tender offer (other than a change in price or a change in percentage of securities sought) will depend on the facts and circumstances,

including the relative materiality of the terms or information. If (1) CBIZ increases or decreases the price to be paid for shares or increases or decreases the number of shares being sought in the tender offer and, if an increase in the number of shares being sought, such increase exceeds 2% of the outstanding shares, and, (2) the tender offer is scheduled to expire at any time earlier than the expiration of a period ending on the tenth business day from, and including, the date that the notice of an increase or decrease is first published, sent or given to security holders in the manner specified in this Section 14, the tender offer will be extended until the expiration of such ten business day period.

SECTION 15. FEES AND EXPENSES.

CBIZ has retained Banc of America Securities LLC to act as the dealer manager in connection with the tender offer. Banc of America Securities LLC will receive reasonable and customary compensation. CBIZ also has agreed to reimburse Banc of America Securities LLC for reasonable out-of-pocket expenses incurred in connection with the tender offer, including reasonable fees and expenses of counsel, and to indemnify Banc of America Securities LLC against certain liabilities in connection with the tender offer, including liabilities under the U.S. federal securities laws. In the ordinary course of its trading and brokerage activities, Banc of America Securities LLC and its affiliates may hold positions, for their own accounts or for those of their customers, in securities of CBIZ.

CBIZ has retained D. F. King & Co., Inc. to act as information agent and Computershare to act as depositary in connection with the tender offer. The information agent may contact holders of shares by mail, telephone, telegraph and in person, and may request brokers, dealers, commercial banks, trust companies and other nominee stockholders to forward materials relating to the tender offer to beneficial owners. The information agent and depositary will receive reasonable and customary compensation for their services as information agent and depositary, will be reimbursed by CBIZ for specified reasonable out-of-pocket expenses, and will be indemnified against certain liabilities in connection with the tender offer, including certain liabilities under the U.S. federal securities laws.

No fees or commissions will be payable by CBIZ to brokers, dealers, commercial banks or trust companies (other than fees to the dealer manager and the information agent) for soliciting tenders of shares under the tender offer. Stockholders holding shares through brokers or banks are urged to consult the brokers or banks to determine whether transaction costs are applicable if stockholders tender shares through such brokers or banks and not directly to the depositary. CBIZ, however, upon request, will reimburse brokers, dealers, commercial banks and trust companies for customary mailing and handling expenses incurred by them in forwarding the tender offer and related materials to the beneficial owners of shares held by them as a nominee or in a fiduciary capacity. No broker, dealer, commercial bank or trust company has been authorized to act as the agent of CBIZ, the dealer manager, the information agent or the depositary for purposes of the tender offer. CBIZ will pay or cause to be paid all stock transfer taxes, if any, on its purchase of shares, except as otherwise provided in this document and Instruction 7 in the letter of transmittal.

SECTION 16. MISCELLANEOUS.

CBIZ is not aware of any jurisdiction where the making of the tender offer is not in compliance with applicable law. If CBIZ becomes aware of any jurisdiction where the making of the tender offer or the acceptance of shares pursuant thereto is not in compliance with applicable law, CBIZ will make a good faith effort to comply with the applicable law. If, after such good faith effort, CBIZ cannot comply with the applicable law, the tender offer will not be made to (nor will tenders be accepted from or on behalf of) the holders of shares in that jurisdiction. In any jurisdiction where the securities, blue sky or other laws require the tender offer to be made by a licensed broker or dealer, the tender offer shall be deemed to be made on behalf of CBIZ by the dealer manager or one or more registered brokers or dealers licensed under the laws of that jurisdiction.

Pursuant to Rule 13e-4(c)(2) under the Exchange Act, CBIZ has filed with the Commission an Issuer Tender Offer Statement on Schedule TO which contains additional information with respect to the tender offer. The Schedule TO, including the exhibits and any amendments and supplements thereto, may be examined, and copies

may be obtained, at the same places and in the same manner as is set forth in Section 10 with respect to information concerning CBIZ.

CBIZ has not authorized any person to make any recommendation on behalf of CBIZ as to whether stockholders should tender or refrain from tendering shares in the tender offer. CBIZ has not authorized any person to give any information or to make any representation in connection with the tender offer other than those contained in this offer to purchase or in the letter of transmittal. If given or made, any recommendation or any such information or representation must not be relied upon as having been authorized by CBIZ or the dealer manager.

March 4, 2004

The letter of transmittal and share certificates and any other required documents should be sent or delivered by each stockholder or that stockholder's broker, dealer, commercial bank, trust company or nominee to the depository at one of its addresses set forth below.

THE DEPOSITARY FOR THE TENDER OFFER IS:

[COMPUTERSHARE]

BY MAIL:
Computershare Trust Company
of New York
Wall Street Station
P.O. Box 1010
New York, NY 10268-1010

BY HAND OR OVERNIGHT DELIVERY:
Computershare Trust Company
of New York
Wall Street Plaza
88 Pine Street, 19th Floor
New York, NY 10005

BY FACSIMILE:

For Eligible Institutions Only
(212) 701-7636

FOR CONFIRMATION TELEPHONE:

(212) 701-7600

Questions or requests for assistance or additional copies of this offer to purchase, the letter of transmittal and the notice of guaranteed delivery may be directed to the information agent or the dealer manager at their respective locations and telephone numbers set forth below. You may also contact your broker, dealer, commercial bank or trust company for assistance concerning the tender offer.

THE INFORMATION AGENT FOR THE TENDER OFFER IS:

D. F. KING & CO., INC.
48 Wall Street, 22nd Floor
New York, New York 10005

BANKS AND BROKERS CALL COLLECT:
(212) 269-5550

ALL OTHERS PLEASE CALL TOLL-FREE:
(800) 269-6427

THE DEALER MANAGER FOR THE TENDER OFFER IS:

BANC OF AMERICA SECURITIES LLC
9 West 57th Street
New York, New York 10019
Call: (212) 583-8564

LETTER OF TRANSMITTAL
TO TENDER OF SHARES OF COMMON STOCK
PURSUANT TO THE OFFER TO PURCHASE FOR CASH
DATED MARCH 4, 2004

BY
CENTURY BUSINESS SERVICES, INC.
OF
UP TO 7,500,000 SHARES OF ITS COMMON STOCK
AT \$5.00 PER SHARE

THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON THURSDAY, APRIL 1, 2004, UNLESS THE TENDER OFFER IS EXTENDED.

THE DEPOSITARY FOR THE TENDER OFFER IS:

COMPUTERSHARE

BY MAIL:
Computershare Trust Company
of New York
Wall Street Station
P.O. Box 1010
New York, NY 10268-1010

BY HAND OR OVERNIGHT DELIVERY:
Computershare Trust Company
of New York
Wall Street Plaza
88 Pine Street, 19th Floor
New York, NY 10005

BY FACSIMILE:

(For Eligible Institutions Only)

(212) 701-7636

For Confirmation Telephone:

(212) 701-7600

DELIVERY OF THIS LETTER OF TRANSMITTAL AND ALL OTHER DOCUMENTS TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE, OR TRANSMISSIONS OF INSTRUCTIONS VIA A FACSIMILE COPY NUMBER OTHER THAN AS SET FORTH ABOVE, WILL NOT CONSTITUTE A VALID DELIVERY TO THE DEPOSITARY. DELIVERIES TO CENTURY BUSINESS SERVICES, INC., BANC OF AMERICA SECURITIES LLC, THE DEALER MANAGER, OR D. F. KING AND CO., INC., THE INFORMATION AGENT, WILL NOT BE FORWARDED TO THE DEPOSITARY AND THEREFORE, WILL NOT CONSTITUTE VALID DELIVERY TO THE DEPOSITARY. DELIVERIES TO THE BOOK-ENTRY TRANSFER FACILITY WILL NOT CONSTITUTE VALID DELIVERY TO THE DEPOSITARY.

THE OFFER TO PURCHASE AND THIS ENTIRE LETTER OF TRANSMITTAL, INCLUDING THE ACCOMPANYING INSTRUCTIONS, SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED.

This Letter of Transmittal is to be used only if (1) certificates for shares are to be forwarded with it, or such certificates will be delivered under a Notice of Guaranteed Delivery previously sent to the Depository (as defined in the Offer to Purchase), or (2) a tender of shares is to be made by book-entry transfer to the account maintained by the Depository at The Depository Trust Company, referred to as the "book-entry transfer facility," pursuant to Section 3 of the Offer to Purchase.

Stockholders who desire to tender shares under the tender offer and who cannot deliver the certificates for their shares or who are unable to comply with the procedures for book-entry transfer before the "expiration date" (as defined in Section 1 of the Offer to Purchase), and who cannot deliver all other documents required by this Letter of Transmittal to the Depository before the expiration date, may tender their shares according to the guaranteed delivery procedures set forth in Section 3 of the Offer to Purchase. See Instruction 2. If you want to retain your shares, you do not need to take any action.

This Letter of Transmittal may not be used for shares held in the CBIZ Business Services Employee Stock Investment Plan. See Instruction 16. Participants in the CBIZ Business Services Employee Stock Investment Plan must follow the instructions in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" and related materials sent to them separately.

If participants in the CBIZ Business Services Employee Stock Investment Plan own shares apart from the plan they desire to tender, such holders must both submit this Letter of Transmittal to tender the non-CBIZ Business Services Employee Stock Investment Plans shares, and follow the instructions in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" and related materials sent to them separately to tender shares held in their account under the plan.

IN ANY EVENT, YOUR BANK OR BROKER CAN ASSIST YOU IN COMPLETING THIS FORM. THE INSTRUCTIONS INCLUDED WITH THIS LETTER OF TRANSMITTAL MUST BE FOLLOWED. QUESTIONS AND REQUESTS FOR ASSISTANCE OR FOR ADDITIONAL COPIES OF THE OFFER TO PURCHASE OR THIS LETTER OF TRANSMITTAL MAY BE DIRECTED TO THE INFORMATION AGENT AT THE ADDRESS OR TOLL-FREE NUMBER INDICATED ON THE BACK COVER OF THIS LETTER OF TRANSMITTAL.

LIST BELOW THE CERTIFICATE NUMBERS AND NUMBER OF SHARES TO WHICH THIS LETTER OF TRANSMITTAL RELATES. IF THE SPACE PROVIDED BELOW IS INADEQUATE, LIST THE CERTIFICATE NUMBERS TENDERED ON A SEPARATELY EXECUTED AND SIGNED SCHEDULE AND AFFIX THE SCHEDULE TO THIS LETTER OF TRANSMITTAL. THE NAMES AND ADDRESSES OF THE HOLDERS SHOULD BE PRINTED, IF NOT ALREADY PRINTED BELOW, EXACTLY AS THEY APPEAR ON THE CERTIFICATES REPRESENTING THE SHARES TENDERED HEREBY. THE SHARES THAT THE UNDERSIGNED WISHES TO TENDER SHOULD BE INDICATED IN THE APPROPRIATE BOXES.

--- Indicate in
this box the
order (by
certificate
number) in
which shares
are to be
purchased in
event of
proration***
(attach
additional
signed list if
necessary): See
Instruction 9.
1st: 2nd: 3rd:
4th: 5th: 6th:

----- []
Check here if
any
certificates
representing
shares tendered
hereby have
been lost,
stolen,
destroyed or
mutilated. You
must complete
an affidavit of
loss and return
it with your
Letter of
Transmittal. A
bond will be
required to be
posted by the
stockholder to
secure against
the risk that
the
certificates
may be
subsequently
recirculated.
Please call
Computershare,
as the transfer
agent for the
shares, at
(800) 245-7630,
to obtain an
affidavit of
loss and for
further
instructions
and as to the
determination
of the
requirement for
posting of a
bond. See
Instruction 15.

----- * Does
not need to be
completed by
stockholders

delivering
shares by book-
entry transfer.

** If you
desire to
tender fewer
than all shares
evidenced by
any
certificates
listed above,
please indicate
in this column
the number of
shares you wish
to tender.

Otherwise, all
shares
evidenced by
such
certificates
will be deemed
to have been
tendered. See
Instruction 4.

*** If you do
not designate
an order, in
the event less
than all shares
tendered are
purchased due
to proration,
shares will be
selected for
purchase by the
Depositary. See
Instruction 9.

- -----

BOOK-ENTRY TRANSFER
(SEE INSTRUCTION 2)

[] CHECK HERE IF SHARES ARE BEING TENDERED BY BOOK-ENTRY TRANSFER TO AN ACCOUNT MAINTAINED BY THE DEPOSITARY WITH THE BOOK-ENTRY TRANSFER FACILITY AND COMPLETE THE FOLLOWING (ONLY PARTICIPANTS IN THE BOOK-ENTRY TRANSFER FACILITY MAY DELIVER SHARES BY BOOK-ENTRY TRANSFER):

Name(s) of Tendering
Institution(s): -----

Account Number: -----

Transaction Code Number: -----

PRIOR GUARANTEED DELIVERY
(SEE INSTRUCTION 2)

[] CHECK HERE IF SHARES ARE BEING TENDERED PURSUANT TO A NOTICE OF GUARANTEED DELIVERY PREVIOUSLY SENT TO THE DEPOSITARY AND COMPLETE THE FOLLOWING:

Name(s) of Registered
Holder(s): -----

Window Ticket Number (if
any): -----

Date of Execution of Notice of Guaranteed
Delivery: -----

Name of Institution which Guaranteed
Delivery: -----

Account Number (if delivered by Book-Entry
Transfer): -----

Transaction Code Number: -----

[] CHECK HERE IF TENDER IS BEING MADE IN RESPECT OF LOST, MUTILATED OR DESTROYED CERTIFICATES. (SEE INSTRUCTION 15)

ODD LOTS
(SEE INSTRUCTION 8)

To be completed only if shares are being tendered by or on behalf of a person owning, beneficially or of record, as of the close of business on March 3, 2004, and who continues to own, beneficially or of record, as of the expiration date, an aggregate of fewer than 100 shares.

The undersigned either (check one box):

- is the beneficial or record owner of an aggregate of fewer than 100 shares and is tendering all of those shares; or
- is a broker, dealer, commercial bank, trust company or other nominee that:
 - (a) is tendering, for the beneficial owner(s) thereof, shares with respect to which it is the record owner; and
 - (b) believes, based upon representations made to it by such beneficial owner(s), that each such person is the beneficial owner of an aggregate of fewer than 100 shares and is tendering all of such shares.

NOTE: SIGNATURES MUST BE PROVIDED BELOW
PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY

Ladies and Gentlemen:

The undersigned hereby tenders to Century Business Services, Inc., a Delaware corporation ("CBIZ"), the above-described shares of CBIZ common stock, par value \$0.01 per share, upon the terms and subject to the conditions set forth in CBIZ's Offer to Purchase, dated March 4, 2004, receipt of which is hereby acknowledged, and in this Letter of Transmittal which, as amended and supplemented from time to time, together constitute the tender offer.

Subject to and effective on acceptance for payment of the shares tendered hereby in accordance with the terms of and subject to the conditions of the tender offer (including, if the tender offer is extended or amended, the terms and conditions of any such extension or amendment), the undersigned hereby sells, assigns and transfers to, or upon the order of, CBIZ all right, title and interest in and to all shares tendered hereby and orders the registration of all such shares if tendered by book-entry transfer that are purchased pursuant to the tender offer to or upon the order of CBIZ and hereby irrevocably constitutes and appoints the Depositary as the true and lawful agent and attorney-in-fact of the undersigned with respect to such shares (with the full knowledge that the Depositary also acts as the agent of CBIZ), with full power of substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest), to:

(a) deliver certificates representing such shares, or transfer ownership of such shares on the account books maintained by the book-entry transfer facility, together, in either such case, with all accompanying evidences of transfer and authenticity, to or upon the order of CBIZ, upon receipt by the Depositary, as the undersigned's agent, of the purchase price with respect to such shares;

(b) present certificates for such shares for cancellation and transfer on CBIZ's books; and

(c) receive all benefits and otherwise exercise all rights of beneficial ownership of such shares, subject to the next paragraph, all in accordance with the terms and subject to the conditions of the tender offer.

The undersigned hereby covenants, represents and warrants to CBIZ that:

(a) the undersigned understands that tendering shares under any one of the procedures described in Section 3 of the Offer to Purchase and in the instructions hereto will constitute the undersigned's acceptance of the terms and conditions of the tender offer, including the undersigned's representation and warranty that (i) the undersigned has a net long position in shares or equivalent securities at least equal to the shares tendered within the meaning of Rule 14e-4 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and (ii) such tender of shares complies with Rule 14e-4 under the Exchange Act;

(b) when and to the extent CBIZ accepts the shares for purchase, CBIZ will acquire good, marketable and unencumbered title to them, free and clear of all security interests, liens, charges, encumbrances, conditional sales agreements or other obligations relating to their sale or transfer, and not subject to any adverse claim; and

(c) on request, the undersigned will execute and deliver any additional documents the Depositary or CBIZ deems necessary or desirable to complete the assignment, transfer and purchase of the shares tendered hereby.

The name(s) and address(es) of the registered holder(s) should be printed, if they are not already printed above, exactly as they appear on the certificates representing shares tendered hereby. The certificate numbers, the number of shares represented by such certificates, and the number of shares that the undersigned wishes to tender, should be set forth in the appropriate boxes above.

The undersigned understands that CBIZ will, upon the terms and subject to the conditions of the tender offer, accept for payment and will pay for up to 7,500,000 shares properly tendered and not properly withdrawn prior to the expiration date under the tender offer. The undersigned understands that all shares properly tendered will be purchased at the purchase price, net to the seller in cash, without interest, upon the terms and subject to the conditions of the tender offer, including its odd lot, proration and conditional tender provisions, and that CBIZ will return all other shares, including shares not purchased because of proration or conditional tenders, promptly following the expiration date.

The undersigned recognizes that under certain circumstances set forth in the Offer to Purchase, CBIZ may terminate or amend the tender offer or may postpone the acceptance for payment of, or the payment for, shares tendered or may accept for payment fewer than all of the shares tendered hereby. The undersigned understands that certificate(s) for any shares delivered herewith but not tendered or not purchased will be returned to the undersigned at the address indicated above. The undersigned recognizes that CBIZ has no obligation, under the "Special Payment Instructions," to transfer any certificate for

shares from the name of its registered holder, or to order the registration or transfer of shares tendered by book-entry transfer, if CBIZ purchases none of the shares represented by such certificate or tendered by such book-entry transfer.

The undersigned understands that acceptance of shares by CBIZ for payment will constitute a binding agreement between the undersigned and CBIZ upon the terms and subject to the conditions of the tender offer. The undersigned acknowledges that no interest will be paid on the purchase price for tendered shares regardless of any extension of the tender offer or any delay in making such payment.

The check for the aggregate net purchase price for such of the tendered shares as are purchased by CBIZ will be issued to the order of the undersigned and mailed to the address indicated above unless otherwise indicated under either of the "Special Payment Instructions" or the "Special Delivery Instructions" boxes below.

All authority conferred or agreed to be conferred in this Letter of Transmittal shall survive the death or incapacity of the undersigned, and any obligations or duties of the undersigned under this Letter of Transmittal shall be binding upon the heirs, personal representatives, executors, administrators, successors, assigns, trustees in bankruptcy and legal representatives of the undersigned. Except as stated in the Offer to Purchase, this tender is irrevocable.

IMPORTANT
STOCKHOLDER(S) SIGN HERE
(SEE INSTRUCTIONS 1 AND 6)
(PLEASE ALSO COMPLETE AND RETURN SUBSTITUTE FORM W-9 CONTAINED HEREIN)

X -----

X -----

SIGNATURE(S) OF HOLDER(S)

Dated: -----, 2004.

(Must be signed by the registered holder(s) exactly as such holder(s) name(s) appear(s) on certificate(s) or on a security position listing or by person(s) authorized to become registered holder(s) thereof by certificates and documents transmitted with this Letter of Transmittal. If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, please provide the following information and see Instruction 6.)

Name(s): -----
(PLEASE PRINT)

Capacity (Full Title): -----

Address: -----

(INCLUDE ZIP CODE)

(DAYTIME AREA CODE AND TELEPHONE NO.)

(TAX IDENTIFICATION OR SOCIAL SECURITY NUMBER)

(SEE SUBSTITUTE FORM W-9 INCLUDED HEREWITH)

GUARANTEE OF SIGNATURE(S)
(IF REQUIRED - SEE INSTRUCTIONS 1 AND 6)

AUTHORIZED SIGNATURE

Name(s): -----

Title: -----

Name of Firm: -----
NAME OF FIRM

Address:

(INCLUDE ZIP CODE)

(DAYTIME AREA CODE AND TELEPHONE NO.)

Dated:

----- , 2004

10

INSTRUCTIONS TO LETTER OF TRANSMITTAL
FORMING PART OF THE TERMS OF THE TENDER OFFER

1. GUARANTEE OF SIGNATURES. No signature guarantee is required if either:

(a) this Letter of Transmittal is signed by the registered holder of the shares exactly as the name of the registered holder appears on the certificate, which term, for purposes of this document, shall include any participant in a book-entry transfer facility whose name appears on a security position listing as the owner of shares, tendered with this Letter of Transmittal, and payment and delivery are to be made directly to such registered holder unless such registered holder has completed either the box entitled "Special Payment Instructions" or "Special Delivery Instructions" above; or

(b) such shares are tendered for the account of a bank, broker, dealer, credit union, savings association or other entity which is a member in good standing of the Securities Transfer Agents Medallion Program, the Stock Exchange Medallion Program, the New York Stock Exchange, Inc. Medallion Signature Program or a bank, broker, dealer, credit union, savings association or other entity which is an "eligible guarantor institution," as such term is defined in Rule 17Ad-15 under the Exchange Act, each such entity, referred to as an "Eligible Institution."

In all other cases, signatures on this Letter of Transmittal must be guaranteed by an Eligible Institution. Stockholders may also need to have any certificates they deliver endorsed or accompanied by a stock power, and the signature on these documents may also need to be guaranteed. See Instruction 6.

2. DELIVERY OF LETTER OF TRANSMITTAL AND CERTIFICATES; GUARANTEED DELIVERY PROCEDURES. This Letter of Transmittal is to be used only if certificates are delivered with it to the Depository, or such certificates will be delivered under a Notice of Guaranteed Delivery previously sent to the Depository, or if tenders are to be made concurrently pursuant to the procedure for tender by book-entry transfer set forth in Section 3 of the Offer to Purchase. Certificates for all physically tendered shares, or confirmation of a book-entry transfer into the Depository's account at the book-entry transfer facility of shares tendered electronically, together in each case with a properly completed and duly executed Letter of Transmittal or manually signed facsimile of it, or an Agent's Message (defined below), and any other documents required by this Letter of Transmittal, should be mailed or delivered to the Depository at the appropriate address set forth herein and must be received by the Depository before the expiration date. DELIVERY OF DOCUMENTS TO THE BOOK-ENTRY TRANSFER FACILITY IN ACCORDANCE WITH SUCH BOOK-ENTRY TRANSFER FACILITY'S PROCEDURES DOES NOT CONSTITUTE DELIVERY TO THE DEPOSITARY.

The term "Agent's Message" means a message transmitted by the book-entry transfer facility to, and received by, the Depository, which states that the book-entry transfer facility has received an express acknowledgment from the participant in such book-entry transfer facility tendering the shares, that such participant has received and agrees to be bound by the terms of the Letter of Transmittal, and that CBIZ may enforce such agreement against such participant.

Stockholders whose certificates are not immediately available or who cannot deliver certificates for their shares and all other required documents to the Depository before the expiration date, or whose shares cannot be delivered before the expiration date under the procedures for book-entry transfer, may tender their shares by or through any eligible guarantor institution by properly completing and duly executing and delivering a Notice of Guaranteed Delivery, or facsimile of it, and by otherwise complying with the guaranteed delivery procedure set forth in Section 3 of the Offer to Purchase. Under such procedure, the certificates for all physically tendered shares or book-entry confirmation, as the case may be, as well as a properly completed and duly executed Letter of Transmittal, or manually signed facsimile of it, or an Agent's Message, and all other documents required by this Letter of Transmittal, must be received by the Depository within three business days after receipt by the Depository of such Notice of Guaranteed Delivery, all as provided in Section 3 of the Offer to Purchase.

The Notice of Guaranteed Delivery may be delivered by hand, facsimile transmission or mail to the Depository and must include, if necessary, a guarantee by an eligible guarantor institution in the form set forth in such notice. For shares to be tendered validly under the guaranteed delivery procedure, the Depository must receive the Notice of Guaranteed Delivery before the expiration date.

THE METHOD OF DELIVERY OF ALL DOCUMENTS, INCLUDING CERTIFICATES FOR SHARES, IS AT THE OPTION AND RISK OF THE TENDERING STOCKHOLDER. IF DELIVERY IS BY MAIL, REGISTERED MAIL WITH

RETURN RECEIPT REQUESTED, PROPERLY INSURED, IS RECOMMENDED. IN ALL CASES, SUFFICIENT TIME SHOULD BE ALLOWED TO ASSURE DELIVERY.

CBIZ will not accept any alternative or contingent tenders. All tendering stockholders, by execution of this Letter of Transmittal, or a facsimile of it, waive any right to receive any notice of the acceptance of their tender.

3. INADEQUATE SPACE. If the space provided in the box captioned "Description of Shares Tendered" is inadequate, the certificate number and/or, the number of shares should be listed on a separate signed schedule and attached to this Letter of Transmittal.

4. PARTIAL TENDERS AND UNPURCHASED SHARES. (Not applicable to stockholders who tender by book-entry transfer.) If fewer than all of the shares evidenced by any certificate(s) are to be tendered, fill in the number of shares which are to be tendered in the column entitled "Number of Shares Tendered" in the box entitled "Description of shares Tendered" above. In such case, if any tendered shares are purchased, a new certificate for the remainder of the shares evidenced by the old certificate(s) will be issued and sent to the registered holder(s) thereof, unless otherwise specified in either the box entitled "Special Payment Instructions" or the box entitled "Special Delivery Instructions" in this Letter of Transmittal, promptly after the expiration date. Unless otherwise indicated, all shares represented by the certificates listed and delivered to the Depository will be deemed to have been tendered.

5. CONDITIONAL TENDERS. As described in Section 3 and Section 6 of the Offer to Purchase, stockholders may condition their tenders on all or a minimum number of their tendered shares being purchased. If CBIZ is to purchase less than all of the shares tendered before the expiration date and not properly withdrawn, the Depository will perform a preliminary proration, and any shares tendered pursuant to a conditional tender for which the condition was not satisfied will automatically be regarded as withdrawn, subject to reinstatement if such conditionally tendered shares are subsequently selected by random lot for purchase subject to Sections 3 and 6 of the Offer to Purchase. CONDITIONAL TENDERS WILL BE SELECTED BY RANDOM LOT ONLY FROM STOCKHOLDERS WHO TENDER ALL OF THEIR SHARES. If conditional tenders would otherwise be so regarded as withdrawn and would cause the total number of shares to be purchased to fall below 7,500,000 then, to the extent feasible, CBIZ will select enough of such conditional tenders that would otherwise have been so withdrawn to permit CBIZ to purchase 7,500,000 shares. In selecting among such conditional tenders, CBIZ will select by random lot and will limit its purchases in each case to the designated minimum number of shares to be purchased.

All tendered shares will be deemed unconditionally tendered unless the "Conditional Tender" box is completed. The conditional tender alternative is made available so that a stockholder may assure that the purchase of shares from the stockholder pursuant to the tender offer will be treated as a sale of the shares by the stockholder, rather than the payment of a dividend to the stockholder, for federal income tax purposes. It is the tendering stockholder's responsibility to calculate the minimum number of shares that must be purchased from the stockholder in order for the stockholder to qualify for sale (rather than dividend) treatment, and each stockholder is urged to consult with his or her own tax advisor. See Section 13 of the Offer to Purchase.

Any tendering stockholder wishing to make a conditional tender must calculate and appropriately indicate such minimum number of shares. Odd lot shares, which will not be subject to proration, cannot be conditionally tendered.

6. SIGNATURES ON LETTER OF TRANSMITTAL, STOCK POWERS AND ENDORSEMENTS.

(a) If this Letter of Transmittal is signed by the registered holder(s) of the shares tendered hereby, the signature(s) must correspond exactly with the name(s) as written on the face of the certificate(s) without any change whatsoever.

(b) If the shares tendered hereby are registered in the names of two or more joint holders, each such holder must sign this Letter of Transmittal.

(c) If any tendered shares are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal, or photocopies of it, as there are different registrations of certificates.

(d) When this Letter of Transmittal is signed by the registered holder(s) of the shares tendered hereby, no endorsements of certificate(s) representing such shares or separate stock powers are required unless payment is to be made or the certificates for shares not tendered or not

purchased are to be issued to a person other than the registered

holder(s). Signature(s) on such certificate(s) must be guaranteed by an Eligible Institution. If this Letter of Transmittal is signed by a person other than the registered holder(s) of the certificate(s) listed, or if payment is to be made or certificates for shares not tendered or not purchased are to be issued to a person other than the registered holder(s) thereof, the certificate(s) must be endorsed or accompanied by appropriate stock powers, in either case signed exactly as the name(s) of the registered holder(s) appear(s) on the certificate(s), and the signature(s) on such certificates or stock power(s) must be guaranteed by an Eligible Institution. See Instruction 1.

(e) If this Letter of Transmittal or any certificate(s) or stock power(s) are signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or any other person acting in a fiduciary or representative capacity, such person should so indicate when signing and must submit proper evidence to the Depository that is satisfactory to CBIZ of their authority so to act.

7. STOCK TRANSFER TAXES. Except as provided in this Instruction 7, no stock transfer tax stamps or funds to cover such stamps need to accompany this Letter of Transmittal. CBIZ will pay or cause to be paid any stock transfer taxes payable on the transfer to it of shares purchased under the tender offer. If, however, either:

(a) payment of the purchase price is to be made to any person other than the registered holder(s); or

(b) certificates representing tendered shares are registered in the name(s) of any person(s) other than the person(s) signing this Letter of Transmittal; or

(c) shares not tendered or not accepted for purchase are to be registered in the name(s) of any person(s) other than the registered holder(s),

then the Depository will deduct from the Purchase price the amount of any stock transfer taxes (whether imposed on the registered holder(s), such other person(s) or otherwise) payable on account of the transfer to such person, unless satisfactory evidence of the payment of such taxes or an exemption from them is submitted.

8. ODD LOTS. As described in Section 1 of the Offer to Purchase, if CBIZ is to purchase fewer than all shares tendered before the expiration date and not properly withdrawn, the shares purchased first will consist of all shares tendered by any stockholder who owns, beneficially or of record, an aggregate of fewer than 100 shares and who tenders all of such holder's shares. This preference will not be available unless all of such holder's shares are tendered. This preference will not be available unless the box captioned "Odd Lots" is completed.

9. ORDER OF PURCHASE IN EVENT OF PRORATION. As described in Section 1 of the Offer to Purchase, stockholders may designate the order in which their shares are to be purchased in the event of proration. The order of purchase may have an effect on the federal income tax classification of any gain or loss on the shares purchased. See Sections 1 and 13 of the Offer to Purchase.

10. SPECIAL PAYMENT AND DELIVERY INSTRUCTIONS. If certificate(s) for shares not tendered or not purchased and/or check(s) are to be issued in the name of a person other than the signer of this Letter of Transmittal or if such certificates and/or check(s) are to be sent to someone other than the person signing this Letter of Transmittal or to the signer at a different address, the box captioned "Special Payment Instructions" and/or the box captioned "Special Delivery Instructions" on this Letter of Transmittal should be completed as applicable and signatures must be guaranteed as described in Instructions 1 and 6.

11. IRREGULARITIES. All questions as to the number of shares to be accepted and the validity, form, eligibility, including time of receipt, and acceptance for payment of any tender of shares will be determined by CBIZ in its sole discretion, which determinations shall be final and binding on all parties. CBIZ reserves the absolute right to reject any or all tenders of shares it determines not be in proper form or the acceptance of which or payment for which may, in the opinion of CBIZ, be unlawful. CBIZ also reserves the absolute right to waive any of the conditions of the tender offer and any defect or irregularity in the tender of any particular shares or any particular stockholder, and CBIZ's interpretation of the terms of the tender offer, including these instructions, will be final and binding on all parties. No tender of shares will be deemed to be properly made until all defects and irregularities have been cured or waived. Unless waived, any defects or

irregularities in connection with tenders must be cured within such time as CBIZ shall determine. None of CBIZ, the Dealer Manager (as defined in the Offer to Purchase), the Depositary, the Information Agent or any other person is or will be obligated to give notice of any defects or irregularities in tenders and none of them will incur any liability for failure to give any such notice.

12. QUESTIONS AND REQUESTS FOR ASSISTANCE AND ADDITIONAL COPIES. Any questions or requests for assistance or for additional copies of the Offer to Purchase, this Letter of Transmittal, the Notice of Guaranteed Delivery and other related materials may be directed to the Information Agent at the telephone number and address set forth on the back cover of this Letter of Transmittal. You may also contact the Dealer Manager or your broker, dealer, commercial bank or trust company for assistance concerning the tender offer.

13. TAX IDENTIFICATION NUMBER AND BACKUP WITHHOLDING. Under the U.S. federal income tax backup withholding rules, unless an exemption applies under the applicable law and regulations, 28% of the gross proceeds payable to a stockholder or other payee pursuant to the tender offer must be withheld and remitted to the U.S. Internal Revenue Service ("IRS") unless the stockholder or other payee provides its taxpayer identification number ("TIN") (employer identification number or social security number) to the Depositary (as payer) and certifies under penalty of perjury that such number is correct. Therefore, each tendering stockholder should complete and sign the Substitute Form W-9 included as part of the Letter of Transmittal so as to provide the information and certification necessary to avoid backup withholding, unless such stockholder otherwise establishes to the satisfaction of the Depositary that it is not subject to backup withholding. If the Depositary is not provided with the correct TIN, the tendering stockholder also may be subject to penalties imposed by the IRS. The box in Part 3 of the form should be checked if the tendering stockholder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future. If the box in Part 3 is checked and the Depositary is not provided with a TIN prior to payment, the Depositary will withhold 28% on all such payments. If the tendering stockholder provides the Depositary with a certified TIN within 60 days, the amount withheld shall be refunded by the Depositary. If withholding results in an overpayment of taxes, a refund may be obtained. Certain "exempt recipients" (including, among others, all corporations and certain Non-United States Holders (as defined below)) are not subject to these backup withholding requirements. In order for a Non-United States Holder to qualify as an exempt recipient, that stockholder must submit an IRS Form W-8BEN (or other applicable IRS Form), signed under penalties of perjury, attesting to that stockholder's exempt status. Such statement can be obtained from the Depositary.

14. WITHHOLDING ON NON-UNITED STATES HOLDER. Even if a Non-United States Holder (as defined below) has provided the required certification to avoid backup withholding, the Depositary will withhold United States federal income taxes equal to 30% of the gross payments payable to a Non-United States Holder or such holder's agent unless the Depositary determines that a reduced rate of withholding is available pursuant to a tax treaty or that an exemption from withholding is applicable because such gross proceeds are effectively connected with the Non-United States Holder's conduct of a trade or business within the United States. For this purpose, a "Non-United States Holder" is any stockholder that for United States federal income tax purposes is not (i) a citizen or resident of the United States, (ii) a corporation or partnership created or organized in or under the laws of the United States or any State or division thereof (including the District of Columbia), (iii) an estate the income of which is subject to United States federal income taxation regardless of the source of such income, or (iv) a trust (a) if a court within the United States is able to exercise primary supervision over the administration of the trust and (b) one or more U.S. persons have the authority to control all of the substantial decisions of the trust, or certain trusts considered U.S. persons for federal income tax purposes. In order to obtain a reduced rate of withholding pursuant to a tax treaty, a Non-United States Holder must deliver to the Depositary before the payment a properly completed and executed IRS Form W-8BEN (or other applicable IRS Form). In order to obtain an exemption from withholding on the grounds that the gross proceeds paid pursuant to the tender offer are effectively connected with the conduct of a trade or business within the United States, a Non-United States Holder must deliver to the Depositary a properly completed and executed IRS Form W-8ECI. The Depositary will determine a stockholder's status as a Non-United States Holder and eligibility for a reduced rate of, or an exemption from, withholding by reference to outstanding certificates or statements concerning eligibility for a reduced rate of, or exemption from, withholding (e.g., IRS Form W-8BEN or IRS Form W-8ECI) unless facts and circumstances indicate that such reliance is not warranted. A Non-United States Holder may be eligible to obtain a refund of all or a portion of any tax withheld if such Non-United States Holder meets those tests described in Section 13 of the tender offer to Purchase that would characterize the exchange as a sale (as opposed to a dividend) or is otherwise able to establish that no tax or a reduced amount of tax is due.

NON-UNITED STATES HOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISORS REGARDING THE APPLICATION OF UNITED STATES FEDERAL INCOME TAX WITHHOLDING, INCLUDING ELIGIBILITY FOR A WITHHOLDING TAX REDUCTION OR EXEMPTION, AND THE REFUND PROCEDURE.

15. LOST, STOLEN, DESTROYED OR MUTILATED CERTIFICATES. If you are unable to locate the Certificate(s) representing your shares, contact the Depositary at (800) 245-7630. The Depositary will instruct you on the procedures to follow.
This

should occur promptly so that you can timely deliver your Letter of Transmittal and the required Certificate(s) to the Depository.

16. THE CBIZ BUSINESS SERVICES EMPLOYEE STOCK INVESTMENT PLAN.

Participants in the CBIZ Business Services Employee Stock Investment Plan may not use this Letter of Transmittal to direct the tender of shares held in their account under the plan, but must comply with the instructions found in the "Letter to Participants in the CBIZ Business Services Employee Stock Investment Plan" sent separately to them. Participants in the plan are urged to carefully read the letter and related materials sent to them.

IMPORTANT: THIS LETTER OF TRANSMITTAL OR A MANUALLY SIGNED PHOTOCOPY OF IT (TOGETHER WITH CERTIFICATE(S) FOR SHARES OR CONFIRMATION OF BOOK-ENTRY TRANSFER AND ALL OTHER REQUIRED DOCUMENTS) OR, IF APPLICABLE, THE NOTICE OF GUARANTEED DELIVERY MUST BE RECEIVED BY THE DEPOSITARY BEFORE 5:00 P.M., NEW YORK CITY TIME, ON THE EXPIRATION DATE.

IMPORTANT TAX INFORMATION

Under the Federal income tax law, a stockholder whose tendered Shares are accepted for payment is required by law to provide the Depository (as payer) with such stockholder's correct TIN on Substitute Form W-9 below. If such stockholder is an individual, the TIN is such stockholder's social security number. If the Depository is not provided with the correct TIN, the stockholder may be subject to a \$50 penalty imposed by the Internal Revenue Service and payments that are made to such stockholder with respect to Shares purchased pursuant to the tender offer may be subject to backup withholding of 28%.

Certain stockholders including, among others, certain corporations and certain foreign individuals, are not subject to these backup withholding and reporting requirements. In order for a Non-United States Holder to qualify as an exempt recipient, such stockholder must submit an appropriate Form W-8, signed under penalties of perjury, attesting to such stockholder's exempt status. The appropriate Form W-8 can be obtained from the Depository. Exempt stockholders should furnish their TIN, write "Exempt" on the face of the Substitute Form W-9, and sign, date and return the Substitute Form W-9 to the information agent. See the enclosed Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9 for additional instructions. A stockholder should consult his or her tax advisor as to such stockholder's qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

If backup withholding applies, the Depository is required to withhold 28% of any payments made to the stockholder. Backup withholding is not an additional tax. Rather, the Federal income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained from the Internal Revenue Service.

Purpose of Substitute Form W-9

To prevent backup withholding on payments that are made to a stockholder with respect to Shares purchased pursuant to the tender offer, the stockholder is required to notify the Depository of such stockholder's correct TIN by completing the form below certifying that (a) the TIN provided on Substitute Form W-9 is correct (or that such stockholder is awaiting a TIN) and (b) that (i) such stockholder has not been notified by the Internal Revenue Service that such stockholder is subject to backup withholding as a result of a failure to report all interest or dividends or (ii) the Internal Revenue Service has notified such stockholder that such stockholder is no longer subject to backup withholding.

What Number to Give the Depository

The stockholder is required to give the Depository the social security number or employer identification number of the record holder of the Shares tendered hereby. If the Shares are in more than one name or are not in the name of the actual owner, consult the enclosed Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9 for additional guidance on which number to report. If the tendering stockholder has not been issued a TIN and has applied for a number or intends to apply for a number in the near future, the stockholder should write "Applied For" in the space provided for the TIN in Part I, and sign and date the Substitute Form W-9 and the Certificate of Awaiting Taxpayer Identification Number. If "Applied For" is written in Part I and the Depository is not provided with a TIN within 60 days, the Depository will withhold 28% of all payments of the Purchase price to such stockholder.

ALL TENDERING HOLDERS MUST COMPLETE THE FOLLOWING:

PAYOR'S NAME:
COMPUTERSHARE
TRUST COMPANY
OF NEW YORK
SUBSTITUTE
PART I --

Taxpayer
Identification
Number -- For
all accounts,
enter your --

----- FORM
W-9 taxpayer
identification
number on the
Social
Security
Number

DEPARTMENT OF
THE TREASURY
appropriate
line to the
right. (For
most INTERNAL
REVENUE
SERVICE
individuals,
this is your
social

security Or
number. If
you do not
have a
number, see
PAYER'S
REQUEST FOR
TAXPAYER
Obtaining a
Number in the
enclosed ----

IDENTIFICATION
NUMBER
("TIN")
Guidelines
and complete
as
instructed.)

Employer
Identification
Number

Certify by
signing and
dating below.
Note: If the
account is in
more than one
name, (If
awaiting TIN
write

"Applied see
the chart in
the enclosed
Guidelines to
For")

determine
which number
to give the
payor. PART
II -- For
Payees exempt
from backup
withholding,
see the
enclosed

Guidelines
and complete
as instructed
therein. PART

III --

CERTIFICATION

-- Under
penalties of
perjury, I
certify that:

(1) The
number shown
on this form
is my correct
Taxpayer

Identification

Number (or I
am waiting
for a number
to be issued
to me); and

(2) I am not
subject to
backup
withholding
either

because I
have not been
notified by
the Internal
Revenue

Service (the
"IRS") that I
am subject to
backup

withholding
as a result
of a failure
to report all
interest or
dividends, or
the IRS has
notified me
that I am no
longer
subject to
backup
withholding.

CERTIFICATION

INSTRUCTIONS

-- You must
cross out
item (2)

above if you
have been
notified by
the IRS that
you are
currently
subject to
backup
withholding
because of
under
reporting
interest or
dividends on
your tax
return.

However, if
after being
notified by
the IRS that
you were
subject to
backup
withholding
you received
another
notification
from the IRS
that you are

no longer
subject to
backup
withholding,
do not cross
out such item
(2). (Also
see
instructions
in the
enclosed
Guidelines.)
Signature ---

----- Date ---

--

NOTE: FAILURE TO COMPLETE AND RETURN THIS FORM MAY RESULT IN BACKUP WITHHOLDING OF 28% OF ANY PAYMENTS MADE TO YOU PURSUANT TO THIS OFFER. PLEASE REVIEW THE ENCLOSED GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9 FOR ADDITIONAL DETAILS.

YOU MUST COMPLETE THE FOLLOWING CERTIFICATION IF YOU ARE AWAITING (OR WILL SOON APPLY FOR) A TAXPAYER IDENTIFICATION NUMBER.

CERTIFICATION OF AWAITING TAXPAYER IDENTIFICATION NUMBER

I certify under penalties of perjury that a taxpayer identification number has not been issued to me and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that, notwithstanding the information I provided in Part I of the Substitute Form W-9 (and the fact that I have completed this Certificate of Awaiting Taxpayer Identification Number), if I do not provide a correct taxpayer identification number to the Depository within sixty (60) days, 28% of all reportable payments made to me thereafter may be withheld.

Signature _____

Date _____

revocable savings The trust account (grantor is also grantor-trustee(1) trustee) b So-called trust account that is The actual owner(1) not a legal or valid trust under State law

GIVE THE EMPLOYER IDENTIFICATION FOR THIS TYPE OF ACCOUNT: NUMBER OF --

----- 8.

Sole proprietorship account The owner(4) 9. A valid trust, estate, or pension The legal entity trust (Do not furnish the identifying number of the personal representative or trustee unless the legal entity itself is not designated in the account title.) (5)

10. Corporate account The corporation

11. Religious, charitable, or The organization educational organization account

12. Partnership account held in the The partnership name of the business

13. Association, club, or other tax- The organization exempt organization

14. A broker or registered nominee The

broker or
nominee 15.
Account with
the
Department of
The public
entity
Agriculture
in the name
of a public
entity (such
as a State or
local
government,
school,
district, or
prison) that
receives
agricultural
program
payments

- (1) List first and circle the name of the person whose number you furnish.
- (2) Circle the minor's name and furnish the minor's social security number.
- (3) Circle the ward's, minor's or incompetent person's name and furnish such person's social security number.
- (4) Show the name of the owner.
- (5) List first and circled the name of the legal trust, estate, or pension trust.

NOTE: If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.

GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER OF SUBSTITUTE FORM W-9

PAGE 2

OBTAINING A NUMBER

If you don't have a taxpayer identification number or you don't know your number, obtain Form SS-5, Application for a Social Security Number Card, or Form SS-4, Application for Employer Identification Number, at the local office of the Social Security Administration or the Internal Revenue Service and apply for a number.

PAYEES EXEMPT FROM BACKUP WITHHOLDING

Payees specifically exempted from backup withholding on ALL payments include the following:

- A corporation.
- A financial institution.
- An organization exempt from tax under section 501(a), or an individual retirement plan, or a custodial account under section 403(6)(7).
- The United States or any agency or instrumentality thereof.
- A State, the District of Columbia, a possession of the United States, or any subdivision or instrumentality thereof.
- A foreign government, a political subdivision of a foreign government, or any agency or instrumentality thereof.
- An international organization or any agency, or instrumentality thereof.
- A registered dealer in securities or commodities registered in the U.S. or a possession of the U.S.
- A real estate investment trust.
- A common trust fund operated by a bank under section 584(a)
- An exempt charitable remainder trust under section 664, or a non-exempt trust described in section 4947.
- An entity registered at all times under the Investment Company Act of 1940.
- A foreign central bank of issue.
- A middleman known in the investment community as a nominee or listed in the most recent publication of the American Society of Corporate Secretaries, Inc. Nominee List.

Payments of dividends and patronage dividends not generally subject to backup withholding include the following:

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the U.S. and which have at least one nonresident partner.
- Payments of patronage dividends where the amount received is not paid in money.
- Payments made by certain foreign organizations.

Payments of interest not generally subject to backup withholding include the following:

- Payments of interest on obligations issued by individuals.
- Note: You may be subject to backup withholding if this interest is \$600 or more and is paid in the course of the payer's trade or business and you have not provided your correct taxpayer identification number to the payer.
- Payments of tax-exempt interest (including exempt-in-interest dividends under section 852).
 - Payments described in section 6049(b)(5) to non-resident aliens.
 - Payments on tax-free covenant bonds under section 1451.
 - Payments made by certain foreign organizations.
 - Mortgage interest paid to the payer.

Exempt payees described above should file Form W-9 to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT" ON THE FACE OF THE FORM, AND RETURN IT TO THE PAYER. IF THE PAYMENTS ARE INTEREST, DIVIDENDS, OR PATRONAGE DIVIDENDS, ALSO SIGN AND DATE THE FORM.

Certain payments other than interest, dividends, and patronage dividends, that are not subject to information reporting are also not subject to backup withholding. For details see section 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N and their regulations.

PRIVACY ACT NOTICE. -- Section 6109 requires most recipients of dividend, interest, or other payments to give taxpayer identification numbers to payers who must report the payments to IRS. IRS uses the numbers for identification purposes and to help verify the accuracy of your return. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not furnish a taxpayer identification number to a payer. Certain penalties may also apply.

PENALTIES

(1) PENALTY FOR FAILURE TO FURNISH TAXPAYER IDENTIFICATION NUMBER. -- If you fail to furnish your taxpayer identification number to a payer, you are subject

to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

(2) CIVIL PENALTY FOR FALSE INFORMATION WITH RESPECT TO WITHHOLDING. -- If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you are subject to a penalty of \$500.

(3) CRIMINAL PENALTY FOR FALSIFYING INFORMATION. -- Falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT OR THE INTERNAL REVENUE SERVICE.

Questions and requests for assistance may be directed to the Information Agent or the Dealer Manager at their respective at its addresses and telephone numbers set forth below. Additional copies of the Offer to Purchase, this Letter of Transmittal or other related tender offer materials may be obtained from the Information Agent. Stockholders may also contact their broker, dealer, commercial bank or trust company or other nominee for assistance concerning the tender offer.

The Information Agent for the Tender Offer is:

D. F. KING & CO., INC.
48 Wall Street, 22(nd) Floor
New York, New York 10005

Banks and Brokers Call: (212) 269-5550
Toll Free: (800) 269-6427

The Dealer Manager for the Tender Offer is:

BANC OF AMERICA SECURITIES LLC
9 West 57(th) Street
New York, New York 10019

(212) 583-8564

NOTICE OF GUARANTEED DELIVERY

FOR

TENDER OF SHARES OF COMMON STOCK

OF

CENTURY BUSINESS SERVICES, INC.

TO

CENTURY BUSINESS SERVICES, INC.

(NOT TO BE USED FOR SIGNATURE GUARANTEES)

As set forth in Section 3 of the Offer to Purchase, dated March 4, 2004, this Notice of Guaranteed Delivery, or a facsimile hereof, must be used to accept the tender offer if:

(a) certificates representing shares of common stock, par value \$0.01 per share, of Century Business Services, Inc., a Delaware corporation ("CBIZ"), cannot be delivered prior to the "expiration date" (as defined in Section 1 of the Offer to Purchase); or

(b) the procedure for book-entry transfer cannot be completed before the expiration date; or

(c) time will not permit a properly completed and duly executed Letter of Transmittal, or manually signed facsimile thereof, and all other required documents to reach the Depository referred to below before the expiration date.

This form or a facsimile of it, signed and properly completed, may be delivered by hand or transmitted by facsimile transmission or mailed to the Depository so that it is received by the Depository before the expiration date. See Section 3 of the Offer to Purchase.

THE DEPOSITARY FOR THE OFFER IS:

(COMPUTERSHARE)

BY MAIL:
Computershare Trust Company
of New York
Wall Street Station
P.O. Box 1010
New York, NY 10268-1010

BY FACSIMILE TRANSMISSION:
For Eligible Institutions Only:
(212) 701-7636
For Confirmation Only Telephone:
(212) 701-7600

BY HAND OR OVERNIGHT COURIER:
Computershare Trust Company
of New York
Wall Street Plaza
88 Pine Street, 19th Floor
New York, NY 10005

FOR THIS NOTICE TO BE VALIDLY DELIVERED IT MUST BE RECEIVED BY THE DEPOSITARY AT ONE OF THE ABOVE ADDRESSES PRIOR TO THE EXPIRATION DATE. DELIVERY OF THIS NOTICE OF GUARANTEED DELIVERY TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE, OR TRANSMISSION OF INSTRUCTIONS VIA FACSIMILE TRANSMISSION OTHER THAN AS SET FORTH ABOVE, WILL NOT CONSTITUTE A VALID DELIVERY.

THIS NOTICE OF GUARANTEED DELIVERY IS NOT TO BE USED TO GUARANTEE SIGNATURES. IF A SIGNATURE ON A LETTER OF TRANSMITTAL IS REQUIRED TO BE GUARANTEED BY AN "ELIGIBLE INSTITUTION" UNDER THE INSTRUCTIONS THERETO, SUCH SIGNATURE GUARANTEE MUST APPEAR IN THE APPLICABLE SPACE PROVIDED IN THE SIGNATURE BOX ON THE LETTER OF TRANSMITTAL.

Ladies and Gentlemen:

The undersigned hereby tenders the shares described below to CBIZ, upon the terms and subject to the conditions set forth in the Offer to Purchase, and the related Letter of Transmittal, which, as may be amended and supplemented from time to time, together constitute the tender offer, receipt of which are hereby acknowledged.

ODD LOTS

To be completed only if shares are being tendered by or on behalf of a person owning beneficially or of record, as of the close of business on March 3, 2004, and who continues to own, beneficially or of record, as of the expiration date an aggregate of fewer than 100 shares.

The undersigned either (check one box):

- is the beneficial or of record an aggregate of fewer than 100 shares and is tendering all of those shares; or
- is a broker, dealer, commercial bank, trust company or other nominee that:
 - (a) is tendering, for the beneficial owner(s) thereof, shares with respect to which it is the record owner; and
 - (b) believes, based upon representations made to it by such beneficial owner(s), that each such person is the beneficial owner of an aggregate of fewer than 100 shares and is tendering all of such shares.

Number of shares of common stock:

Name(s) of Record Holder(s):

Certificate Nos. (if available):

Please Print

If shares will be delivered by book-entry transfer, provide the following information:

Address:

Account Number:

Zip Code

Area Code and Tel. No.:

Signature(s):

Dated: -----, 2004

CONDITIONAL TENDER

A stockholder may tender shares subject to the condition that a specified minimum number of the stockholder's shares tendered pursuant to the Letter of Transmittal must be purchased if any shares tendered are purchased, all as described in the Offer to Purchase, particularly in Section 6 thereof. Unless the minimum number of shares indicated below is purchased by CBIZ in the tender offer, none of the shares tendered by such stockholder will be purchased. It is the responsibility of the stockholder to calculate that minimum number of shares that must be purchased if any are purchased, and CBIZ urges stockholders to consult their own tax advisor before completing this section. Unless this box has been checked and a minimum specified, the tender will be deemed unconditional.

[] Minimum number of shares that must be purchased, if any are purchased: _____ shares.

If, because of proration, the minimum number of Shares designated will not be purchased, CBIZ may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, the tendering stockholder must have tendered all of his or her shares and checked this box.

[] The tendered shares represent all shares held by the undersigned.

GUARANTEE
(NOT TO BE USED FOR SIGNATURE GUARANTEES)

The undersigned is a firm or other entity that is a member in good standing of a registered national securities exchange, or a member of the National Association of Securities Dealers, Inc. or a commercial bank or trust company having an office, branch or agency in the United States and represents that: (a) the above-named person(s) "own(s)" the shares tendered hereby within the meaning of Rule 14e-4 promulgated under the Securities Exchange Act of 1934, as amended, and (b) such tender of shares complies with Rule 14e-4, and guarantees that the Depository will receive (i) certificates for the shares tendered hereby in proper form for transfer, or (ii) confirmation that the shares tendered hereby have been delivered pursuant to the procedure for book-entry transfer (set forth in Section 3 of the Offer to Purchase) into the Depository's account at The Depository Trust Company, together with a properly completed and duly executed Letter of Transmittal (or a manually signed facsimile of it), or an Agent's Message (as described in the Offer to Purchase), and any other documents required by the Letter of Transmittal, all within three trading days after the date the Depository receives this Notice of Guaranteed Delivery.

The Eligible Institution that completes this form must communicate the guarantee to the Depository and must deliver the Letter of Transmittal and certificates representing shares to the Depository within the time period set forth herein. Failure to do so could result in financial loss to such Eligible Institution.

NAME OF FIRM

(AUTHORIZED SIGNATURE)

ADDRESS

TITLE

ZIP CODE

PLEASE TYPE OR PRINT

Area Code and Tel. No.:

Dated: ----- , 2004

DO NOT SEND SHARE CERTIFICATES WITH THIS NOTICE OF GUARANTEED DELIVERY.
SHARE CERTIFICATES SHOULD BE SENT WITH YOUR LETTER OF TRANSMITTAL

BANC OF AMERICA SECURITIES LLC

BANC OF AMERICA SECURITIES LLC
9 West 57(th) Street
New York, New York 10019
tel (212) 583-8564

OFFER TO PURCHASE FOR CASH

BY

CENTURY BUSINESS SERVICES, INC.

OF

UP TO 7,500,000 SHARES OF ITS COMMON STOCK

AT

\$5.00 PER SHARE

THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON APRIL 1, 2004, UNLESS THE TENDER OFFER IS EXTENDED.

March 4, 2004

To Brokers, Dealers, Commercial Banks,
Trust Companies and Other Nominees:

Century Business Services, Inc., a Delaware corporation ("CBIZ"), has appointed us to act as the Dealer Manager in connection with its offer to purchase up to 7,500,000 shares of its common stock, par value \$0.01 per share, at \$5.00 per share, net to the seller in cash, without interest, upon the terms and subject to the conditions set forth in its Offer to Purchase, dated March 4, 2004, and in the related Letter of Transmittal which, as may be amended and supplemented from time to time, together constitute the tender offer.

All shares properly tendered before the "expiration date" (as defined in Section 1 of the Offer to Purchase) and not properly withdrawn will be purchased by CBIZ at the purchase price, net to the seller in cash without interest, upon the terms and subject to the conditions of the tender offer, including the odd lot, proration and conditional tender provisions thereof. Shares not purchased because of proration or conditional tenders will be returned at CBIZ's expense to the stockholders who tendered such shares promptly after the expiration date. CBIZ reserves the right, in its sole discretion, to purchase more than 7,500,000 shares under the offer, subject to applicable law. See Section 1 and Section 3 of the Offer to Purchase.

If the number of shares properly tendered is less than or equal to 7,500,000 shares (or such greater number of shares as CBIZ may elect to purchase pursuant to the tender offer in accordance with applicable law), CBIZ will, on the terms and subject to the conditions of the tender offer, purchase at the purchase price, all shares so tendered.

On the terms and subject to the conditions of the tender offer, if at the expiration of the tender offer more than 7,500,000 shares (or any such greater number of shares as CBIZ may elect to purchase) are properly tendered, then CBIZ will buy shares first, from all stockholders who own beneficially or of record, an aggregate of fewer than 100 shares who properly tender all their shares and do not withdraw them before the expiration date, second, on a pro rata basis from all other stockholders who properly tender shares, subject to conditional tenders, and third, only if necessary to permit CBIZ to purchase 7,500,000 shares, from stockholders who have tendered shares subject to the condition that a specified minimum number of shares be purchased if any shares are purchased in the tender offer as described in Section 6 of the Offer to Purchase (for which the condition was not initially satisfied, and provided the stockholders tendered all of their shares) by random lot, to the extent feasible.

THE TENDER OFFER IS NOT CONDITIONED ON ANY MINIMUM NUMBER OF SHARES BEING TENDERED. THE TENDER OFFER IS, HOWEVER, SUBJECT TO OTHER CONDITIONS. SEE SECTION 6 OF THE OFFER TO PURCHASE.

For your information and for forwarding to those of your clients for whom you hold shares registered in your name or in the name of your nominee, we are enclosing the following documents:

1. The Offer to Purchase, dated March 4, 2004;
2. The Letter of Transmittal for your use and for the information of your clients (together with accompanying instructions and Substitute Form W-9);
3. A letter to clients that you may send to your clients for whose accounts you hold shares registered in your name or in the name of your nominee, with space provided for obtaining such clients' instructions with regard to the tender offer;
4. A Notice of Guaranteed Delivery to be used to accept the tender offer if the share certificates and all other required documents cannot be delivered to the Depository before the expiration date or if the procedure for book-entry transfer cannot be completed before the expiration date;
5. Guidelines of the Internal Revenue Service for Certification of Taxpayer Identification Number on Substitute Form W-9; and
6. A return envelope addressed to the Depository.

YOUR PROMPT ACTION IS REQUIRED. WE URGE YOU TO CONTACT YOUR CLIENTS AS PROMPTLY AS POSSIBLE TO OBTAIN THEIR INSTRUCTIONS. PLEASE NOTE THAT THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON THURSDAY, APRIL 1, 2004, UNLESS THE TENDER OFFER IS EXTENDED.

CBIZ will not pay any fees or commissions to brokers, dealers, commercial banks, trust companies or any person (other than fees to the Information Agent and Dealer Manager as described in Section 15 of the Offer to Purchase) for soliciting tenders of shares under the tender offer. CBIZ will, however, upon request, reimburse brokers, dealers, commercial banks, trust companies or other nominees for customary mailing and handling expenses incurred by them in forwarding any of the enclosed materials to the beneficial owners of shares held by you as a nominee or in a fiduciary capacity. No broker, dealer, commercial bank, or trust company has been authorized to act as the agent of CBIZ, the Dealer Manager, the Information Agent, or the Depository for purposes of the tender offer. CBIZ will pay or cause to be paid all stock transfer taxes, if any, applicable to its purchase of shares, except as otherwise provided in the Offer to Purchase or Instruction 7 in the Letter of Transmittal.

For shares to be tendered properly under the tender offer, (1) the share certificates (or confirmation of receipt of such shares under the procedure for book-entry transfer as set forth in Section 3 of the Offer to Purchase), together with a properly completed and duly executed Letter of Transmittal, or a manually signed facsimile thereof, including any required signature guarantees, or an "agent's message" (as defined in the Offer to Purchase) in the case of book-entry transfer, or a specific acknowledgement in the case of a tender through the Automated Tender Offer Program (as described in the Offer to Purchase) of book-entry transfer facility (as defined in the Offer to Purchase), and any other documents required by the letter of transmittal, must be received before 5:00 p.m., New York City time, on the expiration date by the Depository at its address set forth on the back cover page of the Offer to Purchase, or (2) the tendering stockholder must comply with the guaranteed delivery procedure set forth in Section 3 of the Offer to Purchase.

Holders of shares whose certificate(s) for such shares are not immediately available, holders who cannot deliver such certificate(s) and all other required documents to the Depository or holders who cannot complete the procedures for book-entry transfer before the expiration date must tender their Shares according to the procedure for guaranteed delivery set forth in Section 3 of the Offer to Purchase.

Neither CBIZ or its board of directors nor the Dealer Manager or the Information Agent or the Depository makes any recommendation to any stockholder as to whether to tender or refrain from tendering all or any shares. Stockholders must make their own decision as to whether to tender shares and, if so, how many shares to tender.

Any inquiries you may have with respect to the tender offer should be addressed to the Dealer Manager, Banc of America Securities LLC, or to the Information Agent, D. F. King & Co., Inc., at their respective addresses and telephone numbers set forth on the back cover page of the Offer to Purchase.

Additional copies of the enclosed material may be obtained from D. F. King & Co., Inc. by calling them at: (800) 269-6427 or (212) 269-5550.

Very truly yours,

BANC OF AMERICA SECURITIES LLC

Enclosures

NOTHING CONTAINED HEREIN OR IN THE ENCLOSED DOCUMENTS SHALL CONSTITUTE YOU OR ANY OTHER PERSON AS AN AGENT OF CBIZ, THE DEALER MANAGER, THE INFORMATION AGENT OR THE DEPOSITARY, OR ANY AFFILIATE OF THE FOREGOING, OR AUTHORIZE YOU OR ANY OTHER PERSON TO USE ANY DOCUMENT OR MAKE ANY STATEMENT ON BEHALF OF ANY OF THEM IN CONNECTION WITH THE TENDER OFFER OTHER THAN THE DOCUMENTS ENCLOSED HERewith AND THE STATEMENTS CONTAINED THEREIN.

OFFER TO PURCHASE FOR CASH

BY

CENTURY BUSINESS SERVICES, INC.

OF

UP TO 7,500,000 SHARES OF ITS COMMON STOCK

AT

\$5.00 PER SHARE

THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON THURSDAY, APRIL 1, 2004, UNLESS THE TENDER OFFER IS EXTENDED.

March 4, 2004

To Our Clients:

Enclosed for your consideration are the Offer to Purchase, dated March 4, 2004, and the related Letter of Transmittal, which, as amended and supplemented from time to time, together constitute the tender offer, in connection with the offer by Century Business Services, Inc., a Delaware corporation ("CBIZ"), to purchase up to 7,500,000 shares of its common stock, par value \$0.01 per share, at \$5.00 per share, net to the seller in cash, without interest, upon the terms and subject to the conditions of the tender offer.

All shares properly tendered prior to the "expiration date" (as defined in Section 1 of the Offer to Purchase) and not properly withdrawn will be purchased at the purchase price, net to the seller in cash, without interest, upon the terms and subject to the conditions of the tender offer, including the odd lot, proration and conditional tender provisions. CBIZ will return promptly after the expiration date all shares not purchased, including shares not purchased because of proration or conditional tenders. CBIZ reserves the right, in its sole discretion, to purchase more than 7,500,000 shares under the tender offer in accordance with applicable law. See Section 1 and Section 3 of the Offer to Purchase.

If the number of shares properly tendered is less than or equal to 7,500,000 shares (or such greater number of shares as CBIZ may elect to purchase pursuant to the tender offer), CBIZ will, on the terms and subject to the conditions of the tender offer, purchase at the purchase price all shares so tendered.

On the terms and subject to the conditions of the tender offer, if at the expiration of the tender offer more than 7,500,000 shares (or such greater number of shares as CBIZ may elect to purchase) are properly tendered, then CBIZ will buy shares first, from all stockholders who own, beneficially or of record, an aggregate of fewer than 100 shares who properly tender all their shares and do not withdraw them before the expiration date, second, on a pro rata basis from all other stockholders who properly tender shares, subject to conditional tenders, and third, only if necessary to permit CBIZ to purchase 7,500,000 shares, from stockholders who have tendered shares subject to the condition that a specified minimum number of the stockholder's shares be purchased if any shares are purchased in the tender offer as described in Section 6 of the Offer to Purchase (for which the condition was not initially satisfied, and provided the stockholders tendered all of their shares) by random lot, to the extent feasible.

We are the owner of record of shares held for your account. As such, we are the only ones who can tender your shares, and then only pursuant to your instructions. WE ARE SENDING YOU THE LETTER OF TRANSMITTAL FOR YOUR INFORMATION ONLY; YOU CANNOT USE IT TO TENDER SHARES WE HOLD FOR YOUR ACCOUNT.

Please instruct us as to whether you wish us to tender any or all of the shares we hold for your account on the terms and subject to the conditions of the tender offer.

We call your attention to the following:

1. You should consult with your broker or other financial or tax advisor on the possibility of designating the priority in which your shares will be purchased in the event of proration.

2. The tender offer is not conditioned upon any minimum number of shares being tendered. The tender offer is, however, subject to certain other conditions set forth in Section 7 of the Offer to Purchase.

3. The tender offer and withdrawal rights with respect to the tender offer will expire at 5:00 p.m., New York City time, on April 1, 2004, unless CBIZ extends the tender offer.

4. The tender offer is for 7,500,000 shares, constituting approximately 8.75% of the shares outstanding as of March 3, 2004.

5. Tendering stockholders who are registered stockholders or who tender their shares directly to Computershare, the Depositary for the tender offer, will not be obligated to pay any brokerage commissions or fees to CBIZ or the Dealer Manager (as defined in the Offer to Purchase), solicitation fees, or, except as set forth in the Offer to Purchase and the Letter of Transmittal, stock transfer taxes on CBIZ's purchase of shares under the tender offer.

6. If you own beneficially or of record an aggregate of fewer than 100 shares, and you instruct us to tender on your behalf all such shares before the expiration date and check the box captioned "Odd Lots" in the attached Instruction Form, CBIZ, upon the terms and subject to the conditions of the tender offer, will accept all such shares for purchase before proration, if any, of the purchase of other shares properly tendered and not properly withdrawn.

7. If you wish to condition your tender upon the purchase of all shares tendered or upon CBIZ's purchase of a specified minimum number of the shares that you tender, you may elect to do so and thereby avoid possible proration of your tender. CBIZ's purchase of shares from all tenders which are so conditioned will be determined by random lot. To elect such a condition, complete the section captioned "Conditional Tender" in the attached Instruction Form.

8. CBIZ's board of directors has approved the tender offer. However, neither CBIZ nor any member of its board of directors, nor the Dealer Manager or the Depositary or the Information Agent (as defined in the Offer to Purchase) makes any recommendation to stockholders as to whether they should tender or refrain from tendering their shares. Stockholders must make their own decision as to whether to tender their shares and, if so, how many shares to tender. In doing so, stockholders should read carefully the information in the Offer to Purchase and in the related Letter of Transmittal, including CBIZ's reasons for making the tender offer. See Section 2 of the Offer to Purchase. Stockholders should discuss whether to tender their shares with their broker or other financial or tax advisor.

CBIZ's directors and executive officers have advised CBIZ that they do not intend to tender any shares in the tender offer. See Section 11 of the Offer to Purchase.

If you wish to have us tender any or all of your shares, please so instruct us by completing, executing, detaching and returning to us the attached Instruction Form as promptly as possible. If you authorize us to tender your shares, we will tender all such shares unless you specify otherwise on the attached Instruction Form.

Terms used and not defined herein shall have the meanings ascribed to them in the Offer to Purchase.

YOUR PROMPT ACTION IS REQUESTED. YOUR INSTRUCTION FORM SHOULD BE FORWARDED TO US IN AMPLE TIME TO PERMIT US TO SUBMIT A TENDER ON YOUR BEHALF BEFORE THE EXPIRATION DATE OF THE TENDER OFFER. PLEASE NOTE THAT THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON APRIL 1, 2004, UNLESS CBIZ EXTENDS THE TENDER OFFER. TENDERED SHARES MAY BE WITHDRAWN AT ANY TIME PRIOR TO THE APPLICABLE EXPIRATION DATE.

The tender offer is being made solely under the Offer to Purchase and the related Letter of Transmittal and is being made to all record holders of shares. The tender offer is not being made to, nor will tenders be accepted from or on behalf of, holders of shares residing in any jurisdiction in which the making of the tender offer or acceptance thereof would not be in compliance with the securities, blue sky or other laws of such jurisdiction.

INSTRUCTIONS WITH RESPECT TO THE

OFFER TO PURCHASE FOR CASH

BY

CENTURY BUSINESS SERVICES, INC.

OF

UP TO 7,500,000 SHARES OF ITS COMMON STOCK

AT

\$5.00 PER SHARE

The undersigned acknowledge(s) receipt of your letter and the enclosed Offer to Purchase, dated March 4, 2004, and the related Letter of Transmittal, which, as may be amended and supplemented from time to time, together constitute the tender offer in connection with the offer by Century Business Services, Inc., a Delaware corporation ("CBIZ"), to purchase up to 7,500,000 shares of its common stock, par value \$0.01 per share, at \$5.00 per share, upon the terms and subject to the conditions of the tender offer.

The undersigned hereby instruct(s) you to tender to CBIZ the number of shares indicated below or, if no number is indicated, all shares you hold for the account of the undersigned, under the terms and subject to the conditions of the tender offer.

AGGREGATE NUMBER OF SHARES TO BE TENDERED BY YOU FOR THE ACCOUNT OF THE
UNDERSIGNED: SHARES*

ODD LOTS

(SEE INSTRUCTION 9 IN THE LETTER OF TRANSMITTAL)

To be completed only if shares are being tendered by or on behalf of a person owning, beneficially or of record, as of the close of business on March 3, 2004, and who continues to own, beneficially or of record, as of the expiration date, an aggregate of fewer than 100 shares. The undersigned either (CHECK ONE BOX):

- is the beneficial or record owner of an aggregate of fewer than 100 shares, all of which are being tendered; or
- is a broker, dealer, commercial bank, trust company, or other nominee that (a) is tendering for the beneficial owner(s) shares with respect to which it is the record holder, and (b) believes, based upon representations made to it by the beneficial owner(s), that each such person is the beneficial or record owner of an aggregate of fewer than 100 shares and is tendering all of those shares.

CONDITIONAL TENDER
(SEE INSTRUCTION 6 IN THE LETTER OF TRANSMITTAL)

A stockholder may tender shares subject to the condition that a specified minimum number of the stockholder's shares tendered must be purchased if any shares tendered are purchased, all as described in the Offer to Purchase, particularly in Section 6 thereof. Any stockholder desiring to make a conditional tender must so indicate in the box captioned "Conditional Tender" below. Unless the minimum number of shares indicated below is purchased by CBIZ in the tender offer, none of the shares tendered by such stockholder will be purchased. It is the responsibility of the stockholder to calculate that minimum number of shares that must be purchased if any are purchased, and CBIZ urges stockholders to consult their own tax advisor before completing this section. Unless this box has been checked and a minimum specified, the tender will be deemed unconditional.

Minimum number of shares that must be purchased if any are purchased:
shares.

If, because of proration, the minimum number of shares designated will not be purchased, CBIZ may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, the tendering stockholder must have tendered all of his or her shares and checked this box.

The tendered shares represent all shares held by the undersigned.

THE METHOD OF DELIVERY OF THIS DOCUMENT IS AT THE ELECTION AND RISK OF THE TENDERING STOCKHOLDER. IF DELIVERY IS BY MAIL, THEN REGISTERED MAIL WITH RETURN RECEIPT REQUESTED, PROPERLY INSURED, IS RECOMMENDED. IN ALL CASES, SUFFICIENT TIME SHOULD BE ALLOWED TO ENSURE DELIVERY.

SIGN HERE

Account Number(s): -----

Signature(s): -----

Name(s): -----
(PLEASE TYPE OR PRINT)

Address(es): -----
(INCLUDING ZIP CODE)

Area Code/Phone
Number(s): -----

Taxpayer Identification or Social Security
Number(s): -----

Dated: -----, 2004

* Unless otherwise indicated, it will be assumed that all shares held by us for your account are to be tendered.

OFFER TO PURCHASE FOR CASH

BY

CENTURY BUSINESS SERVICES, INC.

OF

UP TO 7,500,000 SHARES OF ITS COMMON STOCK

AT \$5.00 PER SHARE

THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON THURSDAY, APRIL 1, 2004, UNLESS THE TENDER OFFER IS EXTENDED.

March 4, 2004

To Participants in the CBIZ Business Services
Employee Stock Investment Plan:

Century Business Services, Inc. (CBIZ) has announced an offer to purchase up to 7,500,000 shares of its common stock, \$0.01 par value per share, at a price of \$5.00 per share, net to the seller in cash, without interest. The tender offer is being made pursuant to the Offer to Purchase and the related Letter of Transmittal, which are enclosed. As a participant in the CBIZ Business Services Employee Stock Investment Plan, you may tender shares that are held in your Employee Stock Investment Plan account at Computershare.

If you do not wish to tender any portion of the shares in your Employee Stock Investment Plan account, you do not need to take any action. If you would like to tender some or all of the shares held in your Employee Stock Investment Plan account in response to this tender offer, you must follow the instructions set forth below.

THE TENDER OFFER. All shares properly tendered prior to the expiration date (as defined in Section 1 of the Offer to Purchase) and not properly withdrawn will be purchased, subject to the conditions of the tender offer and the "odd lot" priority, proration and conditional tender provisions described in the Offer to Purchase. If more than the number of shares CBIZ seeks are properly tendered, CBIZ will not purchase all of the shares tendered because of proration. Shares not purchased because of proration or conditional tenders will be returned promptly following the expiration of the tender offer. CBIZ's offer is being made upon the terms and subject to the conditions set forth in the Offer to Purchase and in the related Letter of Transmittal, which, as amended or supplemented from time to time, together constitute the tender offer.

CBIZ reserves the right, in its sole discretion, to purchase more than 7,500,000 shares pursuant to the tender offer, subject to compliance with applicable law.

Because the terms and conditions of the Letter of Transmittal will govern the tender of the shares held in accounts under the Employee Stock Investment Plan, you should read the Letter of Transmittal carefully. The Letter of Transmittal, however, is furnished to you for your information only and cannot be used by you to tender shares that are held in your Employee Stock Investment Plan account. You must use the attached Instruction Form to properly tender shares that are held in your Employee Stock Investment Plan account. You should also read the Offer to Purchase carefully before making any decision regarding the tender offer.

TENDERING SHARES. To instruct Computershare to tender any or all of the shares held in your Employee Stock Investment Plan account, you must complete the Instruction Form set forth below and return it to Computershare.

Please note the following:

1. We have been advised that if Computershare has not received your Instruction Form at least three business days before the expiration of the tender offer, Computershare will not tender any shares held in your Employee Stock Investment Plan account. The tender offer, proration period and withdrawal rights will expire at 5:00 p.m. New York

City time, on Thursday, April 1, 2004, unless the expiration date of the tender offer is extended. Consequently, your Instruction Form must be received by Computershare no later than 5:00 p.m., New York City time, on Friday, March 26, 2004, unless the tender offer is extended by CBIZ.

2. The tender offer is for up to 7,500,000 shares, constituting approximately 8.75% of the outstanding shares of CBIZ common stock as of March 3, 2004. The tender offer is not conditioned on any minimum number of shares being tendered. The tender offer is, however, subject to other conditions described in the Offer to Purchase.

3. CBIZ's Board of Directors has approved the making of the tender offer. However, neither CBIZ nor CBIZ's Board of Directors nor Computershare is making any recommendation whether you should tender or refrain from tendering your shares. You must make your own decision as to whether to tender your shares and, if so, how many shares to tender. CBIZ's directors and executive officers have informed CBIZ that they do not intend to participate in the tender offer.

4. Tendering stockholders will not be obligated to pay any brokerage fees or commissions or solicitation fees to tender their shares. Except as described in the Letter of Transmittal, tendering stockholders will not be obligated to pay any stock transfer taxes on the transfer of shares pursuant to the tender offer.

5. As more fully described in the Offer to Purchase, tenders will be deemed irrevocable unless timely withdrawn. If you instruct Computershare to tender the shares held in your Employee Stock Investment Plan account, and you subsequently decide to change your instructions or withdraw your tender of shares, you may do so by submitting a new Instruction Form. However, the new Instruction Form will be effective only if it is received by Computershare at the address listed below, on or before 5:00 p.m. New York City time, on Friday, March 26, 2004, three business days before the expiration of the tender offer. The tender offer is scheduled to expire at 5:00 p.m., New York City time, on Thursday, April 1, 2004. Upon receipt of a timely submitted, new Instruction Form, your previous Instruction Form to tender the shares will be deemed canceled. If your new Instruction Form directed Computershare to withdraw from tender the shares held in your Employee Stock Investment Plan account, you may later re-tender those shares by submitting a new Instruction Form so long as it is received by Computershare on or before three business days before the expiration of the tender offer.

Unless you direct Computershare on the attached Instruction Form to tender the shares held in your Employee Stock Investment Plan account, no shares will be tendered.

If you wish to tender your shares, complete the Information Form and return it to Computershare at one of the addresses or the fax number below:

BY MAIL:
Computershare Trust Company
of New York
Wall Street Station
P.O. Box 1010
New York, NY 10268-1010

BY FACSIMILE TRANSMISSION:
(212) 701-7636
For Confirmation Only Telephone:
(212) 701-7600

BY HAND OR OVERNIGHT COURIER:
Computershare Trust Company
of New York
Wall Street Plaza
88 Pine Street, 19th Floor
New York, NY 10005

If you have any questions, contact Computershare at (800) 245-7630.

INSTRUCTION FORM

Name of Participant:

Computershare Account Number:

Social Security Number:

Daytime Telephone Number: (-----) -----

Please indicate the number of shares you wish to tender from your account. Check only one box. If more than one box is checked or if no box is checked, the shares will not be properly tendered.

Tender _____ shares.

Tender all shares.

The method of delivery of this document is at the option and risk of the tendering stockholder. If delivery is by mail, registered mail with return receipt requested, properly insured, is recommended. In all cases, sufficient time should be allowed to assure delivery.

Signature:

Dated:

-----, 2004

CONDITIONAL TENDER

(See Instruction 6 to the Letter of Transmittal)

A stockholder may tender shares subject to the condition that a specified minimum number of the stockholder's shares tendered pursuant to this Instruction Form must be purchased if any shares tendered are purchased, all as described in the Offer to Purchase, particularly in Section 6 thereof. Unless the minimum number of shares indicated below is purchased by CBIZ in the tender offer, none of the shares tendered by such stockholder will be purchased. It is the responsibility of the stockholder to calculate that minimum number of shares that must be purchased if any are purchased, and CBIZ urges stockholders to consult their own tax advisor before completing this section. Unless this box has been checked and a minimum specified, the tender will be deemed unconditional.

Minimum number of shares that must be purchased, if any are purchased:

----- shares.

If, because of proration, the minimum number of shares designated will not be purchased, CBIZ may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, the tendering stockholder must have tendered all of his or her shares and checked this box.

The tendered shares represent all shares held by the undersigned.

This announcement is neither an offer to purchase nor a solicitation of an offer to sell Shares. The Offer is made solely by the Offer to Purchase, dated March 4, 2004, and the related Letter of Transmittal, and any amendments or supplements thereto. The Offer is not being made to, nor will tenders be accepted from or on behalf of, holders of Shares in any jurisdiction in which the making or acceptance of offers to sell Shares would not be in compliance with the laws of that jurisdiction. In any jurisdiction where the securities, blue sky or other laws require the Offer to be made by a licensed broker or dealer, the Offer shall be deemed to be made on behalf of the Company by Banc of America Securities LLC, the dealer manager for the Offer, or by one or more registered brokers or dealers licensed under the laws of that jurisdiction.

NOTICE OF OFFER TO PURCHASE FOR CASH

BY

CENTURY BUSINESS SERVICES, INC.

OF UP TO 7,500,000 SHARES OF ITS COMMON STOCK

AT \$5.00 PER SHARE

Century Business Services, Inc., a Delaware corporation ("CBIZ"), is offering to purchase up to 7,500,000 shares of its Common Stock, par value \$.01 per share (the "Shares"), at a price of \$5.00 per share of Common Stock, net to the seller in cash (such amount or any greater amount per share of Common Stock paid in the Offer being referred to as the "Offer Price"), without interest thereon, upon the terms and subject to the conditions set forth in the Offer to Purchase dated March 4, 2004 (the "Offer to Purchase"), and in the related Letter of Transmittal (which together, as they may be amended and supplemented from time to time, constitute the "Offer"). The Offer is not conditioned on any minimum number of Shares being tendered or the receipt of funding. The Offer is, however, subject to other conditions set forth in the Offer to Purchase and the related Letter of Transmittal.

THE OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK
CITY TIME, ON APRIL 1, 2004, UNLESS THE OFFER IS EXTENDED.

The Board of Directors of CBIZ has approved the Offer. However, neither CBIZ nor its Board of Directors or the dealer manager, depository or information agent is making any recommendation to its stockholders as to whether to tender or refrain from tendering their Shares. Stockholders must make their own decisions as to whether to tender their Shares and, if so, how many Shares to tender. CBIZ's directors and executive officers have advised CBIZ that they do not intend to tender any Shares in the Offer.

Under no circumstances will interest be paid on the Offer Price for the Shares, regardless of any delay in making such payment. Only Shares properly tendered, and not properly withdrawn, prior to the "expiration date" (as defined below) will be purchased at the Offer Price, upon the terms and subject to the conditions of the Offer, including the "odd lot" priority, proration and conditional tender provisions described in the Offer to Purchase. However, because of the odd lot priority, proration and conditional tender provisions, all of the shares

tendered may not be purchased if more than the number of shares CBIZ seeks are properly tendered. Shares not purchased in the Offer will be returned to the tendering stockholders at CBIZ's expense promptly after the expiration of the tender offer. The term "expiration date" means 5:00 p.m., New York City time, on April 1, 2004, unless and until CBIZ, in its sole discretion, shall have extended the period of time during which the Offer will remain open, in which event the term "expiration date" shall refer to the latest time and date at which the Offer, as so extended by CBIZ, shall expire. CBIZ reserves the right, in its sole discretion, to purchase more than 7,500,000 Shares under the Offer, subject to applicable law.

For purposes of the Offer, CBIZ will be deemed to have accepted for payment, and therefore purchased, Shares properly tendered and not properly withdrawn, subject to the odd lot, proration and conditional tender provisions of the Offer, only when, as and if CBIZ gives oral or written notice to Computershare, the depository for the Offer, of its acceptance for payment of such Shares under the Offer. Payment for Shares tendered and accepted for payment under the Offer will be made only after timely receipt by the depository of certificates for such Shares or of timely confirmation of a book-entry transfer of such Shares into the depository's account at the "book-entry transfer facility" (as defined in the Offer to Purchase), a properly completed and duly executed Letter of Transmittal or a manually signed facsimile thereof or in the case of a book-entry transfer, an "agent's message" (as defined in the Offer to Purchase), and any other documents required by the Letter of Transmittal.

CBIZ expressly reserves the right, in its sole discretion, at any time and from time to time, to extend the period of time during which the Offer is open and thereby delay acceptance for payment of, and payment for, any Shares by giving oral or written notice of such extension to the depository and making a public announcement thereof no later than 9:00 a.m., New York City time, on the next business day after the last previously scheduled or announced expiration date. During any such extension, all Shares previously tendered and not properly withdrawn will remain subject to the Offer and to the right of a tendering stockholder to withdraw such stockholder's Shares.

CBIZ believes that the tender offer is a prudent use of its financial resources given its business profile, assets and current market price, and that investing in its own shares is an attractive use of capital and an efficient means to provide value to its stockholders.

Tenders of Shares under the Offer are irrevocable, except that such Shares may be withdrawn at any time prior to the expiration date and, unless previously accepted for payment by CBIZ under the Offer, may also be withdrawn at any time after April 28, 2004. For such withdrawal to be effective, a written, telegraphic or facsimile transmission notice of withdrawal must be timely received by Computershare at its address set forth on the back cover page of the Offer to Purchase. Any such notice of withdrawal must specify the name of the tendering stockholder, the number of Shares to be withdrawn and the name of the registered holder of such Shares. If the certificates for Shares to be withdrawn have been delivered or otherwise identified to the depository, then, before the release of such certificates, the serial numbers shown on such certificates must be submitted to the depository and the signature(s) on the notice of withdrawal must be guaranteed by an "eligible guarantor institution" (as defined in the Offer to Purchase), unless such Shares have been tendered for the account of an eligible guarantor institution. If Shares have been tendered pursuant to the procedure for book-entry transfer set forth in the Offer

to Purchase, any notice of withdrawal also must specify the name and the number of the account at the book-entry transfer facility to be credited with the withdrawn Shares and must otherwise comply with such book-entry transfer facility's procedures. All questions as to the form and validity of any notice of withdrawal, including the time of receipt, will be determined by CBIZ, in its sole discretion, whose determination will be final and binding. None of CBIZ, Computershare as the depository, D. F. King & Co., Inc. as the information agent, Banc of America Securities LLC as the dealer manager or any other person will be under any duty to give notification of any defects or irregularities in any tender or notice of withdrawal or incur any liability for failure to give any such notification.

The information required to be disclosed by Rule 13e-4(d)(1) under the Securities Exchange Act of 1934, as amended, is contained in the Offer to Purchase and is incorporated herein by reference.

THE OFFER TO PURCHASE AND THE RELATED LETTER OF TRANSMITTAL CONTAIN IMPORTANT INFORMATION THAT SHOULD BE READ CAREFULLY BEFORE ANY DECISION WITH RESPECT TO THE OFFER IS MADE.

Any questions or requests for assistance may be directed to the information agent or the dealer manager at their respective telephone numbers and addresses set forth below. Requests for additional copies of the Offer to Purchase, the Letter of Transmittal or the Notice of Guaranteed Delivery may be directed to the information agent at the telephone number and address set forth below. Stockholders may also contact their broker, dealer, commercial bank, trust company or nominee for assistance concerning the Offer. To confirm delivery of Shares, stockholders are directed to contact the depository.

The Information Agent for the Offer is:

D. F. KING & CO., INC.
48 Wall Street, 22nd Floor
New York, New York 10005

Banks and Brokers Call Collect: (212) 269-5550
All Others Call Toll Free: (800) 269-6427

The Dealer Manager for the Offer is:

BANC OF AMERICA SECURITIES LLC
9 West 57th Street
New York, New York 10019

Call: (212) 583-8564

March 4, 2004

CBIZ ANNOUNCES TENDER OFFER TO REPURCHASE STOCK

WILL BUY UP TO 7,500,000 SHARES UNDER TENDER OFFER

Cleveland, Ohio (March 4, 2004)--CBIZ (Century Business Services, Inc.) (NASDAQ: CBIZ) today announced that it has commenced a tender offer to purchase up to 7,500,000 shares of its outstanding common stock at a price per share of \$5.00. On March 3, 2004, the Board of Directors authorized a share repurchase of up to 8,500,000 shares, 7,500,000 of which are being sought in the tender offer. As of March 1, 2004, CBIZ had approximately 85.7 million shares outstanding.

CBIZ's Board of Directors believes that the tender offer is a prudent use of the Company's financial resources, and that investing in its own shares is an attractive use of capital and an efficient means to provide value to CBIZ stockholders. The tender offer will provide increased liquidity to holders of shares and the opportunity for holders to sell shares without the usual transaction costs associated with open market sales.

The closing price of CBIZ's common stock on the NASDAQ on March 3, 2004, which was the last trading day prior to the commencement of the offer, was \$4.50 per share. The average closing price over the past 30 days was \$4.62. CBIZ anticipates that it will obtain all of the funds necessary to purchase shares tendered in the tender offer, and to pay related fees and expenses, by borrowing under its existing \$73 million secured revolving credit facility. The credit facility was amended on March 3, 2004, to permit CBIZ to borrow up to an aggregate of \$50 million for the repurchase, on or before December 31, 2004, of shares of CBIZ stock.

The tender offer will expire at 5:00 p.m. ET, Thursday April 1, 2004, unless extended by CBIZ. Tenders of shares must be made on or prior to the expiration of the tender offer and shares may be withdrawn at any time on or prior to the expiration of the tender offer.

Under the tender offer, shareholders of CBIZ common stock will be invited to sell their shares to the Company, at the set price of \$5.00 per share. If more than the maximum number of shares sought is tendered, tendering shareholders owning fewer than 100 shares will have their shares purchased without proration and all other shares will be purchased on a pro rata basis, subject to the conditional tender provisions described in the Offer to Purchase. Shareholders whose shares are purchased in the tender offer will be paid the purchase price net in cash, without interest, as promptly as practicable after the expiration of the tender offer. Shareholders whose shares are not purchased in the tender offer will have their shares returned to them, free of charge, promptly after the expiration of the tender offer. The offer is not contingent upon any minimum number of shares being tendered.

Steven Gerard, CEO and Chairman stated: "The operations of CBIZ continue to generate strong cash flow. We have the resources to support and fund our operating and expansion needs as well as the cash flow to buy back these shares. With this offer to buy back approximately 8.75% of the outstanding shares, this will provide liquidity to shareholders who wish to sell, and it will be accretive to remaining shareholders."

The dealer/manager of the offering is Banc of America Securities LLC. D.F. King is the information agent for the offer and CBIZ's transfer agent, Computershare, is the depository. The Offer to Purchase, Letter of Transmittal and related documents are being mailed to registered stockholders and will also be made

available for distribution to beneficial owners of CBIZ common stock. Questions related to the offer and requests for copies of the Offer to Purchase, the Letter of Transmittal and related documents may be directed to D.F. King at (212) 269-5550 (banks and brokerage firms) or (800) 431-9642 (all others).

Neither CBIZ nor its Board of Directors or the dealer/manager, the depository or the information agent is making any recommendation whether stockholders should tender or refrain from tendering their shares. CBIZ is not making a recommendation as to whether stockholders should tender shares into the offer because it believes that stockholders should make their own decisions based on their views as to the value of CBIZ's shares and its prospects, as well as stockholders' liquidity needs, investment objectives and other individual considerations. Stockholders must decide whether to tender their shares and, if so, how many shares to tender. Stockholders should discuss whether to tender their shares with their broker or other financial or tax advisor. CBIZ's directors and executive officers have advised CBIZ that they do not intend to tender any shares in the offer.

This Press Release is for informational purposes only and is not an offer to buy or the solicitation of an offer to sell any shares of CBIZ's common stock. The solicitation of offers to buy CBIZ's common stock will only be made pursuant to the Offer to Purchase and related materials that CBIZ will be distributing to its stockholders. Stockholders are urged to read CBIZ's Tender Offer Statement on Schedule TO filed with the SEC in connection with the tender offer, which includes as exhibits, the Offer to Purchase and the related Letter of Transmittal, as well as any amendments or supplements to the Statement when they become available, because they contain important information. Each of these documents has been or will be filed with the SEC, and stockholders may obtain them free of charge from the SEC at the SEC's Website (<http://www.sec.gov/>) or from D.F. King, the information agent for the tender offer, toll free at (800) 431-9642.

CBIZ is a provider of outsourced business services to small and medium-sized companies throughout the United States. As the largest benefits specialist, the ninth-largest accounting company, and one of the largest valuation and medical practice management companies in the United States, CBIZ provides integrated services in the following areas: accounting and tax; employee benefits; wealth management; property and casualty insurance; payroll; IS consulting; and HR consulting. CBIZ also provides valuation; litigation advisory; government relations; commercial real estate advisory; wholesale life and group insurance; healthcare consulting; medical practice management; worksite marketing; and capital advisory services. These services are provided throughout a network of more than 160 Company offices in 34 states and the District of Columbia.

For further information regarding CBIZ, call the Investor Relations Office at (216) 447-9000 or visit www.cbiz.com.

AMENDMENT NO. 2
TO
CREDIT AGREEMENT

THIS AMENDMENT NO. 2 TO CREDIT AGREEMENT (the "Agreement") is being executed and delivered as of March 3, 2004 by and among Century Business Services, Inc., a Delaware corporation (the "Company"), each of the Guarantors named as signatories hereto, the several financial institutions from time to time party to the Credit Agreement referred to and defined below (collectively, the "Lenders") and Bank of America, N.A. ("Bank of America"), as administrative agent for the Lenders (in such capacity, the "Agent"). Undefined capitalized terms used herein shall have the meanings ascribed to such terms in such Credit Agreement as defined below.

W I T N E S S E T H:

WHEREAS, the Company, the Lenders and the Agent have entered into that certain Credit Agreement dated as of September 26, 2002 as amended by that certain Amendment No. 1 to Credit Agreement dated as of June 6, 2003 (as further amended, restated, supplemented or otherwise modified from time to time, the "Credit Agreement"), pursuant to which, among other things, the Lenders have agreed to provide, subject to the terms and conditions contained therein, certain loans and other financial accommodations to or for the benefit of the Company;

WHEREAS, in connection with the Credit Agreement, (i) the Guarantors have each executed and delivered in favor of the Agent and the Lenders a certain Guaranty pursuant to which the Guarantors have guaranteed the Company's obligations under the Credit Agreement and (ii) the Company and each of the Guarantors has executed and delivered a certain Pledge and Security Agreement and other Loan Documents pursuant to which each such Person has granted liens and security interests in substantially all of its properties as security for its respective obligations with respect to the Credit Agreement and the other Loan Documents; and

WHEREAS, the Company has requested that the Lenders, and subject to the terms and conditions set forth herein, the Lenders have agreed to, amend the Credit Agreement to, among other things, permit the repurchase by the Company, on or before December 31, 2004, of capital stock of the Company for aggregate consideration of up to \$50,000,000.

NOW, THEREFORE, in consideration of the foregoing premises, the terms and conditions stated herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Company, the Guarantors, the Lenders and the Agent, such parties hereby agree as follows:

1. Amendments. Subject to the satisfaction of each of the conditions set forth in Paragraph 2 of this Agreement, the Credit Agreement is hereby amended as follows (unless otherwise specified, section and schedule references used herein shall mean and refer to sections and schedules of the Credit Agreement):

(a) Section 1.01 is amended to delete in its entirety the definition of "Borrowing Base" and replace the such definition with the following therefor:

"`Borrowing Base' means, as of any date of determination by the Agent, from time to time, an amount equal to the sum at such time of:

(a) 85% of the book value of Company's Eligible Receivables at such time; plus

(b) the lesser of (i) 60% of the book value of Company's Eligible Unbilled Work-in-Process and (ii) (x) 35% of the amount calculated pursuant to clause (a) for the months of January, February and March of each calendar year, (y) 40% of the amount calculated pursuant to clause (a) for the months of April through December during calendar year 2004 and (z) 25% of the amount calculated pursuant to clause (a) for the months of April through December of each calendar year other than calendar year 2004; plus

(c) if, such date of determination occurs during the period from March 3, 2004 through April 29, 2004, \$10,000,000;

provided, however, that (x) the percentages set forth in either or both of clauses (a) and (b)(i) above may be reduced from time to time by the Agent in its reasonable discretion based upon the periodic field examinations conducted by or on the behalf of the Agent and (y) the Agent may, in its reasonable discretion, increase any percentage set forth in clauses (a) or (b)(i) above previously reduced by it pursuant to the terms hereof provided that such percentage is not increased to a percentage greater than the applicable percentage set forth above; and

provided further, however, that if (x) on such date of determination the Availability would, without giving effect to this proviso, be less than zero after giving effect to all Borrowings requested pursuant to Section 2.03(a) on such date and all prepayments of Loans made on such date, (y) such date of determination is the first date on which the occurrence described in the foregoing clause (x) has occurred during the current month, or the occurrence described in the foregoing clause (x) has occurred during the current month and on one of the nine consecutive Business Days immediately preceding such date and (z) such date of determination occurs during the period from May 1, 2004 until September 29, 2004 and is not the last Business Day of any calendar month, then the Borrowing Base with respect to such date of determination shall be the sum of (1) the Borrowing Base with respect to such date calculated without giving effect to this proviso plus (2) \$5,000,000."

(b) Section 8.10 is amended to delete clause (i) from the proviso therein and replace the following therefor:

"(i) that (x) with respect to the period from June 6, 2003 through December 31, 2003, the amount of such redemptions and repurchases during such period does not exceed \$52,500,000, (y) with respect to the period from March 3, 2004 through December 31, 2004, the amount of such redemptions and repurchases

during such period does not exceed \$50,000,000 and (z) at all times thereafter, the amount of such redemptions and repurchases does not exceed an amount equal to fifty percent (50%) of Net Income for the twelve (12) month period then most recently ended and with respect to the last month of such period the Agent and the Lenders shall have received the monthly financial information required pursuant to Section 7.01(c),".

(c) Section 8.14 is deleted in its entirety and the following is replaced therefor:

"8.14 Minimum Net Worth. The Company shall not permit its consolidated Net Worth at any time after March 3, 2004 to be less than an amount equal to the sum of (a) \$226,327,000 plus (b) 50% of the Company's positive net income as determined in accordance with GAAP (with no deduction for net losses), if any, for each fiscal quarter ending after March 1, 2004 and prior to any date of determination hereunder plus (c) an amount equal to 100% of the net cash and non-cash proceeds of any equity securities issued by the Company or its Subsidiaries after March 1, 2004 and prior to any date of determination hereunder less (d) an amount not exceeding \$50,000,000 in the aggregate paid by the Company for any shares of capital stock of the Company repurchased or redeemed during the period from March 3, 2004 through December 31, 2004."

2. Effectiveness of this Agreement; Conditions Precedent. The provisions of Paragraph 1 of this Agreement shall be deemed to have become effective as of the date of this Agreement, but such effectiveness shall be expressly conditioned upon the occurrence of each of the following:

(a) receipt by the Agent of an originally-executed counterpart of this Agreement executed and delivered by duly authorized officers of the Company, each Guarantor and the Majority Lenders; and

(b) payment in full, in immediately available funds, of (i) a fee payable to each Lender who executes this Agreement in the amount of 0.05% of such Lender's Revolving Loan Commitment and (ii) the fees payable to Bank of America pursuant to that certain letter dated as January 29, 2004 among Bank of America, Banc of America Securities LLC and the Company.

3. Representations and Warranties.

(a) The Company hereby represents and warrants that this Agreement and the Credit Agreement as amended by this Agreement constitute the legal, valid and binding obligations of the Company enforceable against the Company in accordance with their terms.

(b) The Company hereby represents and warrants that its execution, delivery and performance of this Agreement and the Credit Agreement as amended by this Agreement have been duly authorized by all proper corporate action, do not violate any provision of its certificate of incorporation or bylaws, will not violate any law, regulation, court order or writ applicable to it, and will not require the approval or consent of any Governmental

Authority, or of any other third party under the terms of any contract or agreement to which the Company or any of the Company's Subsidiaries is bound.

(c) The Company hereby represents and warrants that, after giving effect to the provisions of this Agreement, (i) no Default or Event of Default has occurred and is continuing or will have occurred and be continuing and (ii) all of the representations and warranties of the Company contained in the Credit Agreement and in each other Loan Document (other than representations and warranties which, in accordance with their express terms, are made only as of an earlier specified date) are, and will be, true and correct as of the date of the Company's execution and delivery of this Agreement in all material respects as though made on and as of such date.

(d) The Company hereby represents and warrants that there has occurred since December 31, 2002, no event or circumstance that has resulted or could reasonably be expected to result in a Material Adverse Effect.

(e) The Company hereby represents and warrants that there are no actions, suits, investigations, proceedings, claims or disputes pending, or to the best knowledge of the Company, threatened or contemplated, at law, in equity, in arbitration or before any Governmental Authority, against the Company, its Subsidiaries or any of their respective properties which purport to affect or pertain to this Agreement, the Credit Agreement or any other Loan Document or any of the transactions contemplated hereby or thereby, or which could reasonably be expected to have a Material Adverse Effect

4. Reaffirmation, Ratification and Acknowledgment;

Reservation. The Company and each Guarantor hereby (a) ratifies and reaffirms all of its payment and performance obligations, contingent or otherwise, and each grant of security interests and liens in favor of the Agent, under each Loan Document to which it is a party, (b) agrees and acknowledges that such ratification and reaffirmation is not a condition to the continued effectiveness of such Loan Documents, and (c) agrees that neither such ratification and reaffirmation, nor the Agent's or any Lender's solicitation of such ratification and reaffirmation, constitutes a course of dealing giving rise to any obligation or condition requiring a similar or any other ratification or reaffirmation from the Company or such Guarantors with respect to any subsequent modifications to the Credit Agreement or the other Loan Documents. The Credit Agreement is in all respects ratified and confirmed. Each of the Loan Documents shall remain in full force and effect and is hereby ratified and confirmed. Neither the execution, delivery nor effectiveness of this Agreement shall operate as a waiver of any right, power or remedy of the Agent or the Lenders, or of any Default or Event of Default (whether or not known to the Agent or the Lenders), under any of the Loan Documents, all of which rights, powers and remedies, with respect to any such Default or Event of Default or otherwise, are hereby expressly reserved by the Agent and the Lenders. This Agreement shall constitute a Loan Document for purposes of the Credit Agreement.

5. Governing Law. THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAW OF THE STATE OF ILLINOIS; PROVIDED THAT THE PARTIES SHALL RETAIN ALL RIGHTS ARISING UNDER FEDERAL LAW.

6. Agent's Expenses. The Company hereby agrees to promptly reimburse the Agent for all of the reasonable out-of-pocket expenses, including, without limitation, attorneys' and paralegals' fees, it has heretofore or hereafter incurred or incurs in connection with the preparation, negotiation and execution of this Agreement.

7. Counterparts. This Agreement may be executed in counterparts, each of which shall be an original and all of which together shall constitute one and the same agreement among the parties.

* * * *

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed and delivered by their proper and duly authorized officers as of the day and year first above written.

CENTURY BUSINESS SERVICES, INC.

By _____

Name: Jerome P. Grisko, Jr.
Title: President and C.O.O.

Signature Page to
Amendment No. 2 to Credit Agreement
Page 1 of 9

GUARANTORS:
- - - - -

BENCHMARK, INC.

CBIZ ACCOUNTING, TAX & ADVISORY, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF ATLANTA, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF BETHESDA, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF BOCA RATON, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF CENTRAL OHIO, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF CHICAGO, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF CLEVELAND, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF COLORADO, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF COLUMBIA, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF CUMBERLAND, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF KANSAS CITY, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF NEW YORK, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF NORTHEAST OHIO, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF NORTHERN CALIFORNIA,
INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF ORANGE COUNTY, INC.

CBIZ ACCOUNTING, TAX & ADVISORY OF TOPEKA, INC.

Signature Page to
Amendment No. 2 to Credit Agreement
Page 2 of 9

CBIZ ACCOUNTING, TAX & ADVISORY OF WICHITA, INC.
CBIZ ACTUARIAL & BENEFIT CONSULTANTS, INC.
CBIZ BEATTY SATCHELL BUSINESS SERVICES, INC.
CBIZ BENEFITS & INSURANCE SERVICES, INC.
CBIZ INSURANCE SERVICES, INC.
CBIZ BUSINESS SOLUTIONS OF ST. LOUIS, INC.
CBIZ BVKT BUSINESS SERVICES, INC.
CBIZ FINANCIAL SOLUTIONS, INC.
CBIZ FPG BUSINESS SERVICES, INC.
CBIZ GIBRALTAR REAL ESTATE SERVICES CORPORATION
CBIZ HARBORVIEW, INC.
CBIZ KA CONSULTING, INC.
CBIZ KESSLER GOVERNMENT RELATIONS, INC.
CBIZ M & S CONSULTING SERVICES, INC.
CBIZ MCCLAIN ACCOUNTING, TAX & ADVISORY, INC.
CBIZ MEDICAL MANAGEMENT PROFESSIONALS, INC.
CBIZ M.T. DONAHOE & ASSOCIATES, INC.
CBIZ MERGERS & ACQUISITIONS GROUP, INC.
CBIZ MILLER WAGNER, INC.
CBIZ NEMPPOS, WEBER BUSINESS SERVICES, INC.
CBIZ NETWORK SOLUTIONS, INC.
CBIZ PHILIP-RAE BUSINESS SERVICES, INC.
CBIZ PROPERTY TAX SOLUTIONS, INC.
CBIZ RETIREMENT CONSULTING, INC.

CBIZ SK&B BUSINESS SOLUTIONS, INC.
CBIZ SOUTHERN CALIFORNIA, INC.
CBIZ SPECIAL RISK INSURANCE SERVICES, INC.
CBIZ TAX & ADVISORY OF NEBRASKA, INC.
CBIZ TECHNOLOGIES, INC.
CBIZ TRILINC CONSULTING, INC.
CBIZ VALUATION GROUP, INC.
CBIZ VINE STREET HOLDING CORP.
CBIZ WESTERN KANSAS, INC.
CBIZ WORKSITE SERVICES, INC.
DP & CO. BUSINESS SERVICES, INC.
GOVERNMENT EMPLOYEE BENEFITS CORPORATION OF GEORGIA
MHM RESOURCES, INC.
MOORE, TYLER & COMPANY, INC.

By: _____
Name: Jerome P. Grisko, Jr.
Title: President and C.O.O., Century Business
Services, Inc., Vice President and Sole Director of the
Guarantors

Signature Page to
Amendment No. 2 to Credit Agreement
Page 4 of 9

BANK OF AMERICA, N.A., AS AGENT

By _____

Name:
Title:

BANK OF AMERICA, N.A., AS A LENDER

By _____

Name:
Title:

Signature Page to
Amendment No. 2 to Credit Agreement
Page 5 of 9

FIFTH THIRD BANK, AS A LENDER

By _____

Name:

Title:

Signature Page to
Amendment No. 2 to Credit Agreement
Page 6 of 9

HUNTINGTON NATIONAL BANK, AS A LENDER

By

Name:

Title:

Signature Page to
Amendment No. 2 to Credit Agreement
Page 7 of 9

U.S. BANK NATIONAL ASSOCIATION, AS A LENDER

By

Name:

Title:

Signature Page to
Amendment No. 2 to Credit Agreement
Page 8 of 9