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

AMENDMENT NO. 2

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, Ohio 44134
(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

Amount of Filing Fee
\$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.
- |X| 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: \$4,751.25 Filing Party: : Century Business Services, Inc.

Form or Registration No.: Schedule TO Date Filed: : March 4, 2004

|_| 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 Amendment No. 2 amends and supplements the Tender Offer Statement on Schedule TO filed with the Securities and Exchange Commission (the "Commission") on March 4, 2004, as amended by Amendment No. 1 thereto filed with the Commission on March 18, 2004 (the "Schedule TO") by Century Business Services, Inc., a Delaware corporation (the "Company"), in connection with the offer by the Company 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 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" and which are appended to and filed with the Schedule TO as Exhibits (a)(1)(i) and (a)(1)(ii), respectively. Capitalized terms used herein but not otherwise defined have the meaning ascribed to such terms in the Offer to Purchase.

ITEM 11. ADDITIONAL INFORMATION

On April 2, 2004, the Company issued a press release announcing the preliminary results of the tender offer, which expired on April 1, 2004. A copy of the press release is filed as Exhibit (a)(5)(vii) to the Schedule TO and is incorporated herein by reference.

ITEM 12. EXHIBITS

Item 12 is hereby amended and supplemented to add thereto the

following:

EXHIBIT NUMBER DESCRIPTION

(a)(5)(vii) Press release dated April 2, 2004.

SIGNATURES

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

CENTURY BUSINESS SERVICES, INC.

By: /s/ Michael W. Gleespen

Name: Michael W. Gleespen

Title: Corporate Secretary and General Counsel

Dated: April 2, 2004

FOR IMMEDIATE RELEASE CONTACT: LORI NOVICKIS

Century Business Services, Inc.

Cleveland, Ohio (216) 447-9000

CBIZ ANNOUNCES PRELIMINARY RESULTS OF ITS TENDER OFFER

Cleveland, Ohio (April 02, 2004)--CBIZ (Century Business Services, Inc.) (NASDAQ: CBIZ) today announced the preliminary results of its tender offer, which expired at 5:00 p.m., New York City time, on April 1, 2004.

CBIZ commenced the tender offer on March 4, 2004, when it offered to purchase up to 7.5 million shares of its outstanding common stock at \$5.00 per share, net to the seller in cash, without interest.

Based on the preliminary count by Computershare Investor Services, LLC, the depositary for the offer, 15,454,629 shares of common stock, which includes 108,729 shares tendered through guaranteed delivery procedures, were properly tendered and not withdrawn. Since the offer was oversubscribed, the number of shares CBIZ will purchase from each tendering shareholder (other than odd-lot holders) will be prorated. Based upon the preliminary count, CBIZ estimates that the proration factor will be 48.82%. The determination of the proration factor is subject to final confirmation and is based on proper delivery of all shares tendered and not properly withdrawn (including shares tendered pursuant to guaranteed delivery procedures) and the impact of odd-lot and conditional tenders. The decision and final details will be announced following completion of the confirmation process. It is currently expected that payment of all shares purchased will be made on or before April 8, 2004.

"We are pleased that the offer was fully subscribed. The tender offer has provided our shareholders with a unique liquidity opportunity and will be accretive to our remaining shareholders," stated Steven Gerard, Chairman and Chief Executive Officer.

As of April 1, 2004, CBIZ had 85,723,711 shares of common stock outstanding. As a result of the completion of the tender offer, CBIZ expects to have approximately 78,223,711 shares of common stock outstanding as of the time immediately following payment for the tendered shares.

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6050 Oak Tree Boulevard, South - Suite 500 - Cleveland, OH 44131 - Phone (216) 447-9000 - Fax (216) 447-9007

Any questions with regard to the tender offer may be directed to D.F. King at (212) 269-5550 (banks and brokerage firms) or (800) 269-6427 (all others).

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 ten 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.

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