UNITED STATES	
SECURITIES AND EXCHANGE COMMISSION	
WASHINGTON, D.C. 20549	
SCHEDULE 13G	

Under the Securities Exchange Act of 1934 (Amendment No.)*
CENTURY BUSINESS SERVICES, INC.
(Name of Issuer)
COMMON STOCK
(Title of Class of Securities)
458 875 10 1
(CUSIP Number)
December 31, 1998
Date of Event Which Requires Filing of this Statement

Check the appropriate box to designate the rule pursuant to which this Schedule is Filed:

- [] Rule 13d-1(b)
- [X] Rule 13d-1(C)
- [] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Page 1 of 5 Pages

CUSIP No. 458 875 10 1	Page 2 of 5 Pages					
1 NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PER	SON					
Sophia Management Ltd.						
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GRO	() []					
N/A	(b) []					
3 SEC USE ONLY						
4 CITIZENSHIP OR PLACE OF ORGANIZATION						
Ohio						
NUMBER OF 5 SOLE VOTING POWER						
SHARES BENEFICIALLY 3,873,132						
EACH 6 SHARED VOTING POWER						
REPORTING PERSON WITH None						
7 SOLE DISPOSITIVE POWER						
3,873,132						
8 SHARED DISPOSITIVE POWER						
None						
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH RE	PORTING PERSON					
3, 873, 132						
10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9)						
EXCLUDES CERTAIN SHARES	[]					
N/A						
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW	(9)					
5.2%						
12 TYPE OF REPORTING PERSON*						
00						
*SEE INSTRUCTIONS BEFORE FILLING OUT!						

This filing on Schedule 13G supersedes the filings on Schedule 13D, as amended, and initially filed on or about April 22, 1997 by Sophia Management Ltd., an Ohio limited liability company, and is filed as a consequence to amendments to Rule 13d-1 effective February 17, 1998.

Item 2.	(b)	Principal executive office:	6480 Rockside Woods Blvd., South, Suite 330 Cleveland, Ohio 44131			
	(a) (b)	Person filing: Principal business office:	Sophia Management Ltd. 10055 Sweet Valley Drive, Valley View, Ohio 44125			
	(c) (d) (e)	Citizenship: Class: CUSIP:	Ohio Common Shares 458 875 10 1			
Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:						
	(a)	[] Broker or Dealer				
	(b)	[] Bank				
	(c)	[] Insurance Company				
	(d)	[] Investment Company				
	(e)	[] Investment Adviser				
	(f)	[] Employee Benefit Plan, Pension	n Fund or Endowment Fund			
	(g)	[] Parent Holding Company				
	(h)	[] A savings association as defin the Federal Deposit Insurance				
	(i)	[] A church plan that is excluded	from the definition of			

Century Business Services, Inc.

- (i) [] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act
- (j) [] Group

Page 3 of 5 Pages

Item 1.

(a)

Issuer:

Item 4.	Ownership.				
	(a)	Amount	beneficially owned as of December 31, 1998:	3,873,132 Shares	
	(b)	Percen	t of class:	5.2%	
	(c)	(i)	Sole power to vote or direct vote:	3,873,132 (includes warrants and options to acquire 1,325,710 shares)	
		(ii)	Shared power to vote or direct vote:	None	
		(iii)	Sole power to dispose or direct disposition:	3,873,132 (includes warrants and options to acquire 1,325,710 shares)	
		(iv)	Shared power to dispose or direct disposition:	None	
Item 5.	Ownership of Five Percent or Less of a Class:			Not Applicable	
Item 6.	Owners Person		More than Five Percent on Behalf of Another	Not Applicable	
Item 7.	Acquir		n and Classification of the Subsidiary Which Security Being Reported on By the Parent ny:	Not Applicable	
Item 8.	Identi	ficatio	n and Classification of Members of the Group:	Not Applicable	
Item 9.	Notice	of Dis	solution of Group:	Not Applicable	

Page 4 of 5 Pages

4

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired for the purpose of with the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having that purposes or effect.

SIGNATURE

After reasonable 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.

February 12 , 1999 Date

SOPHIA MANAGEMENT LTD.

By: /s/ Joseph E. LoConti Joseph E. LoConti, Managing Member

Page 5 of 5 Pages