

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 14D-1/A

TENDER OFFER STATEMENT
(AMENDMENT NO. 2)
PURSUANT TO SECTION 14(D)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934
AND
SCHEDULE 13D/A
UNDER THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO. 2)

SCS/COMPUTE, INC.
(NAME OF SUBJECT COMPANY)

SCS SUBSIDIARY, INC.,
THOMSON U.S. HOLDINGS INC.
AND
THE THOMSON CORPORATION
(BIDDERS)

COMMON STOCK, \$.10 PAR VALUE
(TITLE OF CLASS OF SECURITIES)

784030 10 8
(CUSIP NUMBER OF CLASS OF SECURITIES)

MICHAEL S. HARRIS, ESQ.
THE THOMSON CORPORATION
METRO CENTER AT ONE STATION PLACE
STAMFORD, CONNECTICUT 06902
(NAME, ADDRESS AND TELEPHONE NUMBER OF
PERSON AUTHORIZED TO RECEIVE NOTICES
AND COMMUNICATIONS ON BEHALF OF BIDDERS)

COPY TO:
DAVID W. HELENIK, ESQ.
SHEARMAN & STERLING
599 LEXINGTON AVENUE
NEW YORK, NEW YORK 10022
TELEPHONE: (212) 848-4000

January 12, 1996

Page 1 of 10 pages
An Exhibit Index appears on page 9.

 1. Name of Reporting Persons
 S.S. or I.R.S. Identification Nos. of Above Person
 SCS SUBSIDIARY, INC.

 2. Check the Appropriate Box if a Member of Group
 (a) / /
 (b) / /

 3. SEC Use only

 4. Sources of Funds
 WC

 5. Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) or 2(f)
 / /

 6. Citizen or Place of Organization
 Delaware

 7. Aggregate Amount Beneficially Owned by Each Reporting Person
 1,082,570 Shares which may be deemed beneficially owned pursuant to the Stock
 Purchase Agreement described herein.

 8. Check if the Aggregate Amount in Row (7) Excludes Certain Shares / /

 9. Percent of Class Represented by Amount in Row (7)
 40.1%

 10. Type of Reporting Person
 CO

1. Name of Reporting Persons
S.S. or I.R.S. Identification Nos. of Above Person
THOMSON U.S. HOLDINGS INC.

2. Check the Appropriate Box if a Member of Group
(a) / /
(b) / /

3. SEC Use Only

4. Sources of Funds
WC

5. Check if Disclosure of Legal Proceedings is Required Pursuant to item 2(e) or 2(f) / /

6. Citizen or Place of Organization
Delaware

7. Aggregate Amount Beneficially Owned by Each Reporting Person
1,082,570 Shares which may be deemed beneficially owned pursuant to the Stock Purchase Agreement described herein.

8. Check if the Aggregate Amount if Row (7) excludes Certain Shares / /

9. Percent of Class Represented by Amount in Row (7)
40.1%

10. Type of Reporting Person
CO

1. Name of Reporting Persons
S.S. or I.R.S. Identification Nos. of Above Person
THE THOMSON CORPORATION

2. Check the Appropriate Box if a Member of Group
(a) / /
(b) / /

3. SEC Use only

4. Sources of Funds
WC

5. Check if Disclosure of Legal Proceedings is Required Pursuant to Item 2(d) or 2(f) / /

6. Citizen or Place of Organization
Ontario, Canada

7. Aggregate Amount Beneficially Owned by Each Reporting Person
1,082,570 Shares which may be deemed beneficially owned pursuant to the Stock
Purchase Agreement described herein.

8. Check if the Aggregate Amount if Row (7) Excludes Certain Shares / /

9. Percent of Class Represented by Amount in Row (7)
40.1%

10. Type of Reporting Person
CO

This Amendment No. 2 to the Tender Offer Statement on Schedule 14D-1 (the "Schedule 14D-1") and Amendment No. 2 to Schedule 13D relates to the offer by SCS Subsidiary, Inc., a Delaware corporation ("Purchaser") and a direct wholly owned subsidiary of Thomson U.S. Holdings Inc., a Delaware corporation ("Parent") and an indirect wholly owned subsidiary of The Thomson Corporation, a corporation organized under the laws of Ontario, Canada ("TTC"), to purchase all outstanding shares of Common Stock, par value \$.10 per share (the "Shares"), of SCS/Compute, Inc., a Delaware corporation (the "Company"), at a price of \$6.75 per Share, net to the seller in cash, upon the terms and subject to the conditions set forth in Purchaser's Offer to Purchase dated December 27, 1995 (the "Offer to Purchase") and in the related Letter of Transmittal, copies of which were attached to the Schedule 14D-1 as Exhibits (a)(1) and (a)(2) thereto, respectively. The Schedule 14D-1 was initially filed with the Securities and Exchange Commission on December 27, 1995.

Capitalized terms used but not defined herein have the meanings ascribed to such terms in the Offer to Purchase and the Schedule 14D-1.

ITEM 10. ADDITIONAL INFORMATION.

Item 10(b) is hereby amended and supplemented by adding to the end thereof the following:

On January 12, 1996, the Company filed a Form 8-K (the "8-K") with the Commission. The 8-K contained certain unaudited financial information of the Company as of January 8, 1996. A copy of such financial information contained in the 8-K and relating to the foregoing is filed as Exhibit (a)(11) to the Schedule 14D-1 and is incorporated herein by reference.

ITEM 11. MATERIAL TO BE FILED AS EXHIBITS.

Item 11 is hereby amended and supplemented by adding the following Exhibit:

(a)(11) Financial information released by the Company on January 12, 1996.

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.

SCS SUBSIDIARY, INC.

Dated: January 12, 1996

By /s/ NIGEL R. HARRISON

Name: Nigel R. Harrison
Title: Treasurer

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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.

THOMSON U.S. HOLDINGS INC.

Dated: January 12, 1996

By /s/ NIGEL R. HARRISON

Name: Nigel R. Harrison
Title: Executive Vice President

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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.

THE THOMSON CORPORATION

Dated: January 12, 1996

By /s/ NIGEL R. HARRISON
Name: Nigel R. Harrison
Title: Executive Vice President

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EXHIBIT INDEX

EXHIBIT NO. -----	PAGE IN SEQUENTIAL NUMBERING SYSTEM -----
(a)(1) Form of Offer to Purchase dated December 27, 1995.....	*
(a)(2) Form of Letter of Transmittal.....	*
(a)(3) Form of Notice of Guaranteed Delivery.....	*
(a)(4) Form of Letter from Purchaser to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.....	*
(a)(5) Form of Letter from Brokers, Dealers, Commercial Banks, Trust Companies and Nominees to Clients.....	*
(a)(6) Form of Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.....	*
(a)(7) Summary Advertisement as published in The Wall Street Journal on December 27, 1995.....	*
(a)(8) Press Release issued by the Company on December 20, 1995.....	*
(a)(9) Consolidated Financial Statements of TTC as set forth in TTC's 1994 Annual Report to Shareholders.....	*
(a)(10) Press Release issued by the Company on January 5, 1996.....	*
(a)(11) Financial Information released by the Company on January 12, 1996.....	10
(c)(1) Agreement and Plan of Merger, dated as of December 19, 1995, among Parent, Purchaser and the Company.....	*
(c)(2) Stock Purchase Agreement, dated as of December 19, 1995, among Parent, Purchaser and Robert W. Nolan, Sr.	*
(c)(3) Form of Employment Agreement between the Company and Robert W. Nolan, Sr., including, as an exhibit thereto, the form of Consulting Agreement between the Company and Robert W. Nolan, Sr.	*

* Previously Filed

SCS/COMPUTE, INC.
BALANCE SHEET
JANUARY 8, 1996
UNAUDITED

Cash	927,236
Net accounts receivable	2,516,242
Deferred income taxes	1,287,474
Inventory	134,089
Prepaid expenses	475,957

Total current assets	5,340,998
Net fixed assets	878,612
Deferred income taxes	3,049,645
Software development costs	5,519,516
Purchased customer contracts	709,681
Excess cost over net assets acquired	3,848,881
Other assets	406,626

Total other assets	10,484,704
Total assets	19,753,959

Current maturity of long-term debt	1,430,000
Accounts payable	1,012,880
Accrued wages	306,713
Sales tax payable	797,792
Accrued interest	56,171
Other accrued expenses	387,990
Deferred revenue	5,274,146

Total current liabilities	9,265,692
Long-term debt	7,680,000
CAPITAL AND SURPLUS	2,808,268

Total liabilities and capital and surplus	19,753,959
