Floyd Mayweather, Jr. isn't taking any tune-up fights before his July 18 comeback, but then again, he also isn't taking many chances either.

After a 16 month layoff Mayweather is back in boxing for the reason most boxers return. He needs the money. What he also needed was a headliner to make that money with because, frankly, he has never been able to carry the show on his own.

With the IRS nipping at his heels after slapping a $6 million lien on his property in Las Vegas, Mayweather announced Saturday he would return to the sport he had grown weary of against the No. 2 pound-for-pound fighter in the world, Juan Manuel Marquez, July 18 at the MGM Grand. It is a big-money fight against a big-name opponent. It is also a big fight against a little guy who will be boxing at nearly 10 pounds above his highest previous weight and little more than a year after he was fighting Manny Pacquiao at 129 pounds.

Although Pacquiao seemed to disprove the notion that size matters in sports when he destroyed Oscar De La Hoya last December, the fact was the effort to get down to the welterweight limit so depleted De La Hoya that he was as empty as a scarecrow by the time he got into the ring against Pacquiao, who dominated him for eight rounds before De La Hoya quit on his stool.

Now Pacquiao's long-time nemesis, Marquez, will try to perform the same sort of miracle but against a far younger and far more complete fighter in Mayweather, who fought at 154 and 147 pounds in his last two victories before opting for early retirement.

The fact of the matter is there are weight classes in boxing for a reason. There is a difference between a featherweight and a welterweight. A difference between a junior middleweight and a lightweight. There is also a difference between Mayweather (39-0, 25 KO) and Marquez - a significant one in fact.

Marquez is a deft fighter, a brave man and a skilled boxer with a warrior's heart. If Mayweather were simply significantly bigger that might mean little but he is more than that even coming off a long layoff. He is bigger but also faster and more powerful.

Maybe that won't make a lick of difference because perhaps he'll be too far off but I would not count on that and Marquez would be wise not to as well.

"I am not wasting any time with a tune-up fight," Mayweather said Saturday when the fight was announced. "I'm going straight to the top. Marquez called me out immediately after his victory over Juan Diaz in February and now he gets his wish. What he is going to find out is that you should be very careful what you wish for.

"The rest of those fighters who called me out can get in line too because they are going to get

their chance...one at a time and slowly but surely. It's going to be a great return and a wonderful 'experience.' Don't blink - I'M BACK!"

He is back in part because he used a dalliance with Don King to jack up his asking price. Richard Schaefer, CEO at Golden Boy Promotions, wanted no part of dealing with King if he could avoid it and neither did HBO Sports and so Mayweather's price was met and the fight was made.

"I retired from the sport, but it was as if I had never made an announcement," Mayweather claimed. "Fighters were constantly calling me out and fans would stop me all the time and ask me to make a return. It feels good to be back and, trust me, I will deliver the same electrifying performances I always have throughout my career."

For Marquez this is a difficult proposition but if nothing else it potentially takes away the man his rival, Pacquiao, hoped to face next. If he can defeat Mayweather it would not only force Pacquiao into a third fight, which is not a choice he wants to face. Just as significantly, it would make him financially on par with Pacquiao in any negotiations despite having lost to him once and fought to a draw in their first meeting.

But for any of that to apply, Marquez (50-4-1, 37 KO) has to find a way to do what no one has yet done to Mayweather, which is both look good against him and find a way to unlock his defense without paying a stiff and painful price for the effort.

"Floyd Mayweather vs. Juan Manuel Marquez has the potential to be one of boxing's all-time great fights," said Oscar De La Hoya, whose Golden Boy Promotions promotes Marquez. "Not only are they two boxers destined for the Hall of Fame and two of the greatest technicians of this era, but they also both have a warrior's spirit that comes out when they get tested.

" I know that they'll push each other to the limit when they step into the ring July 18th."

Surely they might but the fact is Marquez has held world titles in three weight classes but never above 135 pounds. Now he will have to jump to 144, or at least face a man sure to weigh in at that number. It is a significant leap up for a guy who has fought at his best at 122 to 130 pounds.

Yet that is not to say this isn't a bold move by Mayweather, who has spent his time off Dancing with the Stars and making television ads for AT&T's High-Speed internet connection. It would seem reasonable to assume there might be some slippage from his last two performances, when he outpointed De La Hoya and stopped Ricky Hatton in the 10th round. How much is the question?

Not enough to counter balance the physical advantages he will have against a fighter who not only is smaller but will be one month shy of 36 when they meet.

"When I made my decision to retire last year, I felt like it was time for me to go as I had been boxing my whole life and felt like I had done all that I could do," said Mayweather. "But after I

had time to rest, enjoy life with my family and friends, I started to miss the competition and my fans. I am ready to return to boxing and give people another dose of the Mayweather experience.

"That's right. I'm back and you can all get ready for another chapter of the Mayweather experience! I told my CEO Leonard Ellerbe from the start that I wanted to come back fighting the best fighters out there and Juan Manuel Marquez is one of the best in boxing today."

Certainly he is one of the boldest. Marquez has never shied away from a challenge, having pursued Pacquiao up several weight classes and now chasing down the opponent with whom he could have made the most money in his next outing.

Regardless of the physical disparity one can be assured of this – Juan Manuel Marquez believes none of that matters because, frankly, he can fight anyone and more than hold his own.

“To be considered the best in the world, you have to fight the best, and I have made it clear even when Mayweather was away from the sport that he was the only man I really wanted to fight," Marquez said. "I'm happy that he's come out of retirement and accepted my challenge. Unfortunately for him, he might be sorry he came back at all."

He might be…but I wouldn’t bet on it.