This is the season for lists, right? Santa gets inundated with lists. We make a list of things that we will resolve to do, or not to do, in the coming year.

There are all kinds of sports lists. Best plays, best games, best chemists.

You get the point. And first, let me point this out: when ESPN bills itself as "The Worldwide Leader in Sports," it is true. No other organization – with its network, web site, magazine – covers the world of sports with the same depth and expertise as the team hailing from Bristol , CT.

ESPN has also done much to promote the sport of boxing, with its weekly live cards, Classic fight segments, Brian Kenny's "Ringside" from Gleason's Gym and this year's installment of "The Contender."

Now that I am on record affording the network its proper respect, I have to take issue with ESPN's list of the 20 greatest fighters of all time. Here is list as it appeared on a recent show broadcast on ESPN Classic:

1 – Muhammad Ali
2 – Joe Louis
3 – Sugar Ray Robinson
4 – Rocky Marciano
5 – Jack Dempsey
6 – Henry Armstrong
7 – Jack Johnson
8 – Sugar Ray Leonard
9 – Marvin Hagler
10 – George Foreman
11 – Joe Frazier
12 – Archie Moore
13 – Willie Pep
14 – Roy Jones Jr.
15 – Roberto Duran
16 – Mike Tyson
17 – Gene Tunney
18 – Evander Holyfield
19 – Julio Cesar Chavez
20 – Larry Holmes

For now, I will tackle the list using ESPN's 20 fighters and later I will deal with the omissions. At first glance, it is obvious that the list has too many heavyweights. And while this is a common tendency to overexpose boxing's glamour division, the fact that 11 of the top 20 fighters of all

time are heavyweights is simply wrong.

The second point I wish to make is the inclusion of Roy Jones Jr. – a great fighter and certain hall-of-famer. But I believe he had to be included simply to give ESPN's younger viewers a fighter with which they can identify. To gauge boxing achievement in this era is difficult. There are too many world titles being dished out, fewer active fighters competing and far more political machinations that go unchecked. Statistics can be deceiving in any sport and that goes for boxing as well. The number of belts, title defenses and wins doesn't necessarily define the fighter.

More than ever, what defines the fighter today is the opposition he faces. There is no doubt that Jones Jr. is a great fighter, he just didn't have the opponents in front of him to rank him among the game's historical elite.

Back to the list.

I agree with the first three fighters on the list, but not the order. I would rate them Robinson, Ali and Louis. While this is like splitting hairs, I think Robinson rates the top spot because he could box or punch. Ali could box, Louis could punch (and box), but neither did both with the same proficiency as Robinson. Robinson and Ali both have the advantage over Louis when it comes to quality of opposition (See: Bum of the month club) but I give Robinson the edge because he dominated two divisions of great fighters.

Moving down the list, I believe that Marciano is rated too high. Yes, he retired undefeated at 49-0 but my biggest complaint with The Rock also rests with his quality of opposition. His biggest wins – Louis, Charles, Walcott and Moore – were against older fighters.

Every fighter on ESPN's list is certainly a great fighter. But are they the greatest? I believe a few names were left off. Here's my list:

1 – Sugar Ray Robinson
2 – Muhammad Ali
3 – Joe Louis
4 – Henry Armstrong
5 – Jack Dempsey
6 – Willie Pep
7 – Sugar Ray Leonard
8 – Roberto Duran
9 – Archie Moore
10 – Rocky Marciano
11 – Jack Johnson
12 – Marvin Hagler
13 – Benny Leonard
14 – Mickey Walker
15 – Carlos Monzon
16 – George Foreman

17 – Pernell Whitaker
18 – Evander Holyfield
19 – Emile Griffith
20 – Salvador Sanchez

The two lists share 14 names. Here is the argument for the seven I include on my list. Among each of them, will be the top notable competition and length of time fighting at the championship level:

Benny Leonard: Arguably one of the best pure boxers of all time. The lightweight champion (1919-23) fought over two hundred times and suffered only four knockouts: three early in his career and the fourth in his final fight. He beat Lew Tendler, Johnny Dundee, Jack Britton, Rocky Kansas and Johnny Kilbane, and drew with welterweight champ Ted "Kid" Lewis.

Mickey Walker: A two division champion – welterweight and middleweight – who routinely fought and beat bigger men. At 147, he beat Jack Britton, Lew Tendler and Pete Latzo. He lost a middleweight title fight to Harry Greb but later won the 160-pound belt by beating Tiger Flowers. He lost to Mike McTigue, Tommy Loughran and Maxie Rosenbloom in light heavyweight title fights. Although he beat McTigue and Rosenbloom in non-title fights. Among the rated heavyweights he beat were Paolino Uzcudun, King Levinsky and Bearcat Wright. He drew with Jack Sharkey. He was a champion from 1922-29.

Carlos Monzon: Held the record for 14 successful title defenses at middleweight until broken by Bernard Hopkins. A tall and rangy boxer with exceptional power at 160 pounds. Among the men he defeated include Nino Benvenuti, Bennie Briscoe, Emile Griffth, Jose Napoles and Rodrigo Valdez. He dominated the division from 1970 until his retirement in 1977.

Emile Griffith: His trainer Gil Clancy has said that Griffith may not have done any one thing great, but he did everything very good. He boxed from 1958 to 1977 and held the welterweight and middleweight titles. His record in world title fights was 16-6. Here is a sample of whom he defeated: Luis Rodriguez, Benny Paret, Gasper Ortega, Florentino Fernandez, Don Fullmer, Dick Tiger, Joey Archer, Nino Benvenuti, Gypsy Joe Harris and Bennie Briscoe.

Pernell Whitaker: A four-division champion (lightweight, junior welterweight, welterweight and junior middleweight) who had a 19-3-1 record in world title fights. While fighting as a lightweight from 1984 to 1991, he lost just once. And that was a disputed decision to Jose Luis Ramirez which was later avenged. Heck, there were stretches in Whitaker's career that he didn't even lose a round unanimously. Among those he beat were Ramirez, Greg Haugen, Azumah Nelson and Buddy McGirt. Many people also believe he defeated Julio Cesar Chavez in a bout that was scored a draw.

Salvador Sanchez: Who knows what might have been? The legendary featherweight champion was a boxer-puncher who had incredible balance, rhythm and agility in the ring. He was 23-years-old at the time of his death in 1982 but already compiled a 44-1-1 record with 36 knockouts. Among those he defeated were Danny Little Red Lopez, Juan LaPorte, Wilfredo Gomez and Azumah Nelson.