It is on tonight out in Boston. The 48-14 Celtics hosting the 48-12 Cavaliers, with the two fierce rivals locked in a contentious battle for the #1 seed in the Eastern Conference Playoffs, and homecourt throughout. The teams have split their first two meetings this season, with each winning at home ... and the Cavs have not beat the Celtics in Boston in 26 months. And that included four losses there last year in the second round of the playoffs. Global Icon Sam Amico breaks down tonight's HUGE game for us.

Are the Cavaliers the best team in the Eastern Conference?

It's hard to tell right now, but they're definitely up there. And the team they're up there with obviously needs no introduction.

That's because the Boston Celtics are the defending (and dreaded) champions. So, yes, tonight's Cavs-Celtics showdown in Beantown can be considered a biggie, regular season or not.

As you know, the Cavs were the first team in the NBA to clinch a playoff spot with Wednesday's win over Milwaukee. As you may also know, the Celtics clinched a spot about 30 minutes later.

What's it all mean? Nothing. Both teams were expected to qualify for the postseason, both teams are expected to go far once there, and both teams are serious contenders for a championship.

But for the Cavs, tonight's game is important for a couple reasons. Namely, they want to put the idea that they can win in Boston in the back of the Celtics' minds. Or the front, for that matter.

Nor would it hurt that a win in Boston (the Cavs' final visit of the regular season), would do wonders for the their own psyche come playoff time. Let's face it, barring injury or the entirely unexpected, these two teams will be meeting in the conference finals in a couple of months. This is the Cavs' last chance to prove they can beat the so-called best away from home.

The pros? The Celtics will be without Kevin Garnett, who will miss tonight's game with a leg injury.

The cons? The Cavs have a history of stinking in the third quarter in Boston.

Remember last year's Game 1 of the conference semifinals? Had LeBron James even brought his B-minus game (forget his A game), the Cavs would've won easily. In the other three road games, the Cavs were atrocious in the third, looking like a team that had been out-adjusted at halftime and out-energized when it took the floor. The same thing happened in the first game of the regular season this year -- and it simply cannot happen if you want to beat the champs in their own building.

The Cavs say they know that, and you can't help but believe them based on their most recent road games, as they've won three in a row against teams in the thick of the playoff race (San Antonio, Atlanta and Miami). But none of those teams has a history of making the Cavs look so lifeless for long stretches. The Celtics do.

OK, that's the bad.

The good news is the Cavs now have almost a full season of Mo Williams running the team (unlike the season-opener). LeBron James is LeBron James, Delonte West and Zydrunas Ilgauskas are healthy, Joe Smith is signed, and the Cavs blitzed Boston in the teams' previous meeting in Cleveland (Jan. 9).

The Cavs are deep, hungry, and have played with more energy this year than at any other time during the James era. The Celtics? Well, they're still pretty good. In fact, it seems most NBA followers expect them to return to the Finals -- and that the Cavs are still at least a year away.

That's why there's no better time than tonight to prove they've arrived.

QUICK HITS

* Delonte West has compiled 13 steals in the previous two games, including a whopping eight in the win over the Bucks. That was just two shy of the team record. "I don't know how he gets some of the steals he gets," Cavs coach Mike Brown said. "Someone is going to make a pass and the next thing you know, he has his hands on the basketball and he's going the other way."

* By the way, Ron Harper owns the record with 10, in a game against Philadelphia of March 1987. Yes, Harper was good, and without him, Danny Ferry probably wouldn't be GM of the Cavs today. (Long story that you can hopefully figure out for yourself.)

* The Cavs are 16-0 when holding opponents to less than 40 percent shooting.

* They are also 36 games over .500 (48-12) for the first time in their 39-year history, and one road win away from tying the franchise-best mark of 22-19, set in 1991-92. This year's team is 21-11 on the road.

* Finally, it's shameless plug time: Be sure to catch me on "All Bets Are Off" this afternoon and every Monday night on the "Wine & Gold Zone." In both instances, we'll take your calls and read your e-mails.

Sam Amico is the co-host of the "Wine & Gold Zone" Monday nights on SportsTime Ohio, the editor of ProBasketballNews.com, and a frequent contributor to TheClevelandFan. He can be reached at amico@probasketballnews.com .