If you look at it logically, other than another team acquiring one of our players out of shear love for their game, most moves at the deadline are either done for cap reasons or to deal with the fact that a player will be nearing the end of their deal and the team might lose them for nothing. For the Suns , I do not see them being a player for the latter case, as we have no assets to deliver that are not in the same situation [Gortat will be in that situation next year and the only other real assets we have are Dragic and Dudley – which we aren't giving away].

In terms of teams selling off assets to a team to absorb a bad contract, we sit pretty. We have cap space and there are eleven teams in luxury tax territory right now. The problem we have is that there are very few deals that can be done with those teams that make any sense.

GM's are realizing that giving up future assets [like a 1st rounder] just to clear salary this year only, is foolish. You are better off being patient and letting the guy end his deal before you go throwing valuable assets to clear him off the books. Not saying that the right deal might not come around, but those deals don't seem to be out there. It takes a team on the precipice of championship competitiveness that is clearly missing a piece and being way over the tax, and us having that missing piece.

Who would that be?

Below is a breakdown of each of the eleven teams that are currently over the Tax Threshhold [$70.3 M]. The most likely scenario is finding a contending team who is missing a piece, that also has a contract they can send.

LAL [$29.7 tax hit this year]:

The Lakers have already sent us all they had, so it is doubtful we can do another deal with them. They are also willing to pay tax, so that makes it even less likely they are motivated to do a deal. Finally, the only three players they can deal that affect the cap enough are Nash, Gasol and Artest. Forget them.

BRO [$17.3]:

The Nets could use Jared Dudley , but at what cost would they be willing to deal? They have no significant expiring deals, so a trade with them requires taking on salary past this summer. Additionally, the most likely trade pieces the Nets would want to unload would be Humphries [$12M this year, $12M next], Wallace [9.6, 10.1, 10.1, 10.1]and Teletovic [3.0, 3.2, 3.3]. Taking on any of those salaries AND giving up Dudley would require obtaining something of value that the Nets do not have. Taking on just one of those salaries alone would require assets they don't have, because Marshon Brooks and any of their picks just doesn't cut it.

ORL [$14.7]

They suck, so anything they do would be to dump salary and hope to obtain talent and picks. They have nothing we want except their picks, so I see no deal unless they want Gortat back for their unprotected 1st rounder this year. You and I both know that isn't happening. Besides, Vucevic is outplaying Gortat this year and is much younger on a cheaper deal.

MIA [$13.3]

They could use Gortat. In fact, this would be the team that would need him most, but they have nothing offer. Miami has no expiring deals and poor draft position. However, if a deal were to happen, it might behoove Miami to find another team that can send the Suns something to facilitate Gortat to Miami. Gortat would improve Miami's front line considerably for the playoffs, and his deal is done in two years – enough time to win two more championships and say goodbye to him. This is the only potential trading partner [if there were a third team] that makes sense.

PHI [$10.7]

They have Bynum and have stated they are signing him, so why would they want Gortat? They also have a bevy of young wings, so they don't really need Dudley. They could use JO, but that wouldn't net us anything significant. Would they give up their first round pick for JO? Probably not. Moving on.

NY [$10.2]

The Knicks really could use Jared Dudley, but are apparently not interested in sending back Shumpert. Other than Iman, NY has nothing else we want. They have no expiring deals and their draft position is weak. The question you have to ask yourself is if Jared Dudley were in the draft this year, where would you pick him? If it is any lower than 25th, then rally for a deal. I personally would take him in the top 15.

BOS [$5.7]

Boston has been long rumored as a trade partner for the Suns. They could definitely use Gortat in the middle. However, the purported return to the Suns has been underwhelming to say the least. I know many of you think Fab Melo is the bees knees, but let's get real. They guy can't even get on the team bus for a team that has ZERO centers. Pass.
Courtney Lee
?
Avery Bradley
? Bass? Terry? Even Rondo? Danny Ainge is asking far too much for all of these guys, and I am not sure we want any of them. If a deal is done, it is probably going to be a three way deal with Smith going to Boston, Gortat going to ATL, and the Suns getting a pick. I would be okay with that, as long as it is a relevant pick. Whatever we do, we need not take back any player from Boston carrying a salary past this year. Likelihood of that happening? Slim to none.

CHI [$4.3]

Chicago has something we could take, but what would be the cost? I would love to see the Suns take Rip Hamilton's expiring deal, and even take Kirk Hinrich 's deal that extends to next season, as long as we can net something in return. The question is, what could that be? Possibly CHI 1st rounder either this year or in 2014? I cannot see them doing that simply to shed Hinrich's $4M next season [and $8.9 of tax this season]. Would we take it for a 2nd rounder? Meh.

POR [$3.2]

No deal makes sense with the Blazers. JJ Hickson is outplaying Gortat, despite the fact that Gortat may be a longer term center for them than Hickson. They don't need Dudley. And they only have $7.1M in expiring deals, except that $4 of that is Hickson. There is no deal here.

LAC [$2.6]

The Clippers have an expiring deal in Odom that would clear them of the tax. However, they are only paying $2.6 M and are not really motivated to do anything that costs them much. The only motivation they might have is to clear Odom in order to extend Bledsoe. Yet the Clippers probably do not see any value in anything the Suns have. They don't need Gortat or Dudley. They also don't need backups at any position. I see nothing here.

GSW [$1.3]

The Warriors have no expiring deals, don't need anything we have, and would want to dump Biedrins or Jefferson on us. I don't see that in our plans.

All-in-all, there are very few deals out there that make any sense. Finding a partner to facilitate a Gortat to Miami seems to make sense, but it is highly unlikely. A deal with Boston [possibly including Atlanta] may extract something for us, but it also could be a dangerous deal. My guess is that we actually only do something with Bassy and O'Neal for very little value, and I am not sure that will get done.