Thank you for taking the trouble to write to us.

In fact we have received many letters from Liverpool regarding our follow up story to the Hillsborough tragedy.

We are sorry that, possibly clouded by grief, many have not understood that it is The Sun's duty as a newspaper to publish information, however hurtful and unpalatable it may be at the time.

On reflection, we accept the way in which the article was displayed could have given cause for offence. For that we apologise. For the substance we do not.

We cannot possibly apologise for facts and to do so would be an abdication of our responsibility to a wider public beyond the city of Liverpool.

If the price of a free press is a boycott of our newspaper, then it is a price we will have to pay.

The Sun has been singled out - not for the first time - although identical reports to ours were published in The Times, Daily Express and Daily Star.

It is only by revealing the full truth that we can try to make sure that such a terrible tragedy never happens again.

Then 95 innocent men, women and children will not have died in vain.

Our heartfelt sympathy is with the families of the dead and injured. That is why we have already raised tens of thousands of pounds for the appeal fund.

You may know that the Press Council is also investigating the matter. Please be assured that The Sun will accept and publish their findings on this difficult issue.

Yours sincerely,

William Newman
MANAGING EDITOR