

**Japanese Forces  
Philippines  
27 December 1942**

5th Air Group:

- 4 Air Flotillas
- 24th Air Unit (3 squadrons)
- 10th Independent Air Unit (2 squadrons)
- 76th Air Squadron
- Land Service Units (-3rd Squadron)
- Preparing Unit, the 2nd Battalion Headquarters & 1 part of the Field Meteorological Unit

Temporarily Attached:

- 3 Companies, 2nd Formosa Infantry Regiment
- 1 Company, 45th Field Anti-Aircraft Battalion
- 10th Independent Engineer Unit (2 platoons)

48th Division:

- Commander, 48th Division
- 1st Formosa Infantry Regiment
- 2nd Formosa Infantry Regiment (-3 coys)
- 47th Infantry Regiment
- 48th Reconnaissance Unit
- 48th Tank Brigade Headquarters
- 48th Mountain Artillery Regiment
- 48th Engineer Regiment
- 48th Transport Unit
- 3rd Independent Transport Units
- 10th Independent Transport Units
- 4th Tank Unit
- 7th Tank Unit
- 1st Heavy Field Artillery Unit
- 8th Heavy Field Artillery Unit
- 30th Independent Anti-Aircraft Artillery Company
- 48th Independent Anti-Aircraft Artillery Battalion (1 coy)
- 3rd Independent Engineer Battalion (-1 coy)
- 3rd Independent Engineer Company
- 26th Bridging Material Company
- 13th River Crossing Material Company (

Kamishima Detachment:

- 9th Infantry Regimental Headquarters
- 9th Infantry Regiment (-3rd Coy of 3rd Bn)
- 2nd Battalion, 22nd Light Field Artillery (-1 coy)
- 9th Replacement Company
- 3rd Independent Engineer Unit (1 coy -1 platoon)
- 21st Independent Engineer Unit (1 platoon)
- 28th Bridging Material Company (-2 platoons)
- 1st Landing Group
  - 1st Disembarkation Brigade Headquarters
  - 6th Independent Engineers
  - Engineer Regimental Headquarters
  - 1 Company & 3 platoons
  - 10th Independent Engineers (1 coy - 1 platoon)
  - 21st Independent Engineers
  - 28th Independent Engineers
  - 44th Disembarkation Headquarters

52nd Disembarkation Headquarters  
2nd Ship Anti-Aircraft Headquarters (main force)  
3rd Ship Manufacturing Engineers  
Det/Ship Telegraphic Unit

Baguio Detachment:

32nd Battalion Headquarters, 9th Regiment  
3rd Independent Engineer Unit (1 platoon)  
Det/14th Army Signal Unit

Army Reserve

9th Infantry Regiment (3 coys)  
9th Independent Heavy Artillery Battalion  
48th Field Anti-Aircraft Artillery Battalion  
3rd Battalion, 6th Railway Unit (-1 coy & -1 platoon)  
14th Army Signal Unit (main force)  
3rd Aerodrome Unit  
Det/5th Air Division  
2nd Battalion Headquarters & 1 part of Field Meteorological Unit  
Line of Communications Unit (main force)  
4th Field Anti-Aircraft Battalion (-1 coy)  
47th Field Anti-Aircraft Battalion (1 coy)

16th Division:

16th Infantry Brigade Headquarters  
20th Infantry Regiment  
33rd Infantry Regiment (-1st Battalion)  
16th Searching Squad  
22nd Field Artillery Regiment (-2nd Battalion & - 1 coy)  
8th Replacement Company  
47th Field Anti-Aircraft Battalion (-2 coy)  
31st Field Anti-Aircraft Company  
28th Bridging Material Company (1 platoon)  
14th River Crossing Material Company  
Det/Line of Communications Unit

Miura Detachment:

1st Battalion, 33rd Infantry Regiment  
16th Engineer Unit (1 platoon)  
16th Independent Engineers (1 platoon)  
65th Brigade  
122nd Infantry Regiment  
141st Infantry Regiment  
142nd Infantry Regiment  
65th Brigade Engineers  
15th Independent Mortar Battalion  
6th Railway Unit (-2nd Battalion)  
HQ & 1 coy of 3rd Battalion, 6th Railway Unit  
28th Bridging Material Unit (1 coy)  
Remaining Units of the first units transported  
Rest of the Line of Communication Unit  
Det/2nd Ship Anti-Aircraft Unit  
6th Independent Engineer Unit (1 coy - 2 platoons)  
Regimental Hq an 1 company - 1 platoon, 10th Independent  
Engineer Unit

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