

**Japanese Attack from San Quitin  
Philippines  
28 December 1942**

Tank Group: Colonel Sonoda

- 1st Battalion, 2nd Formosa Infantry Regiment
- 10th Independent Anti-Aircraft Company
- 4th Tank Regiment
- 7th Tank Regiment
- Divisional Motorcycle Unit
- 1st Battalion, 48th Mountain Artillery Regiment
- 48th Engineer Regiment (1 coy minus 2 platoons)
- Medical Unit (1/3rd)
- 8th Water Supply & Purification Unit (1/4th)

1st Echelon: Major General Abe

- Infantry Group Headquarters
- 47th Infantry Regiment
- 3rd Independent Rapid Firing Gun Company
- 48th Mountain Artillery Regiment (-1st & 3rd Bns)
- 2nd Battalion, 1st Heavy Field Artillery Regiment
- 1 Radio Section, Divisional Signal Unit
- Medical Unit (-2/3rds)
- 8th Water Supply & Purification Unit (-3/4ths)
- 48th Reconnaissance Unit
- 1st Heavy Field Artillery Regiment (-2nd Battalion)
- 8th Heavy Field Artillery Regiment
- 30th Independent Field Anti-Aircraft Company
- 8th Water Supply & Purification Unit (1/4th)

3rd Echelon: Colonel Tanaka

- 2nd Formosa Infantry Regiment (-1st Battalion)
- 2nd Coy, 3rd Independent Engineer Regiment
- 1 Radio Section, Divisional Signal Unit
- 26th Bridging & Materials Company
- 13th River Crossing Materials Company

Right Column: Colonel Imai

- 1st Taiwan Infantry Regiment
- 3rd Battalion, 48th Mountain Artillery Regiment
- 48th Engineer Regiment (1 coy)
- 1 Radio Section, Divisional Signal Unit
- Medical Unit (1/3rd)
- 4th Field Hospital (1/2)
- 8th Water Supply & Purification Unit (1/4th)

Engineer Unit: Colonel Handa

- 48th Engineer Regiment (-2nd Coy, except 2 platoons)
- 3rd Independent Engineer Regiment (-2nd Coy)
- 2nd Coy, 48th Transport Regiment

Troops under Direct Control:

- Divisional Signal Unit (-3 radio sections)
- 48th Transport Regiment (-2nd Coy)
- Ordnance Service Unit
- 1st Field Hospital (1/2)
- 4th Field Hospital (1/2)