

**Japanese Forces
Final Operations to Clear the Philippines
March-April 1941**

4th Infantry Division:

- 4th Infantry Group Headquarters
 - 8th Infantry Regiment
 - 37th Infantry Regiment
 - 61st Infantry Regiment
- 4th Cavalry Regiment
- 4th Field Artillery Regiment
- 4th Engineer Regiment
- 4th Division Signal Unit
- 4th Transportation Regiment
- 4th Division Medical Unit

Nagano Detachment (elements of 21st Division)

- HQ/21st Infantry Brigade
- 62nd Infantry Regiment, Reinforced

Kawaguchi Detachment (elements of 18th Division)

- HQ/35th Infantry Brigade
- 124th Infantry Regiment

Kawamura Detachment (elements of 5th Division)

- HQ/9th Infantry Brigade
- 41st Infantry Regiment, Reinforced

10th Independent Garrison Unit

- Headquarters
- 31st Garrison Battalion
- 32nd Garrison Battalion
- 33rd Garrison Battalion
- 34th Garrison Battalion
- 35th Garrison Battalion

1st Artillery Group

- 5th Artillery Intelligence Regiment
- 1st Heavy Artillery Regiment (240mm howitzers)
- 2nd (mot) Independent Heavy Artillery Battery (240mm howitzer)
- 21st (mot) Heavy Artillery Battalion (1 btry) (150mm how)
- 3rd Independent Mountain Artillery Battalion (75mm pack)
- 20th Independent Mountain Artillery Regiment (75mm pack)
- 3rd Tractor Unit
- 3rd Mortar Battalion
- 14th Independent Heavy Mortar Battalion (300mm)
- 2nd Independent Heavy Mortar Battalion (150mm)
- 23rd Independent Engineer Regiment
- 26th Independent Engineer Regiment (1 co)

Army Air Force

- 60th Heavy Bomber Regiment
- 62nd Heavy Bomber Regiment

Navy Air Forces

- 18th landbombers & 9 fighters of the 23rd Air Flotilla

The Reports of General MacArthur, Vol II, Part 1, Japanese Demobilization Bureau Records.

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