

**Japanese 14th Area Army
Philippines
End of December 1944**

Headquarters, 14th Area Army: General Tomoyuki Yamashita

35th Army:

1st Division:

- 1st Infantry Regiment
- 49th Infantry Regiment
- 57th Infantry Regiment
- 1st Reconnaissance Regiment
- 1st Artillery Regiment (9-75mm guns, 18-105mm & 9 150mm how)
- 1st Engineer Regiment
- 1st Signal Unit
- 1st Transport Regiment

8th Division:

- 5th Infantry Regiment
- 17th Infantry Regiment
- 31st Infantry Regiment
- 8th Reconnaissance Regiment
- 8th Artillery Regiment (12-75mm guns, 12-105mm & 12-150mm how)
- 8th Engineer Regiment
- 8th Signal Unit
- 8th Transport Regiment

10th Division:

- 10th Infantry Regiment
- 39th Infantry Regiment
- 63rd Infantry Regiment
- 10th Reconnaissance Regiment
- 10th Artillery Regiment (12-75mm guns & 24-105mm how)
- 10th Engineer Regiment
- 10th Signal Unit
- 10th Transport Regiment

19th Division:

- 73rd Infantry Regiment
- 75th Infantry Regiment
- 76th Infantry Regiment
- 19th Reconnaissance Regiment
- 25th Mountain Artillery Regiment (36-75mm mountain guns)
- 19th Engineer Regiment
- 19th Signal Unit
- 19th Transport Regiment

23rd Division:

- 23rd Infantry Group
- 64th Infantry Regiment
- 71st Infantry Regiment
- 72nd Infantry Regiment
- 23rd Reconnaissance Regiment
- 23rd Artillery Regiment (12-105mm & 12-150mm how)
- 23rd Engineer Regiment
- 23rd Signal Unit
- 23rd Transport Regiment

26th Division:

11th Independent Infantry Regiment
12th Independent Infantry Regiment
13th Independent Infantry Regiment
26th Divisional Reconnaissance Unit
11th Independent Artillery Regiment (16-57mm guns, 4-105mm
& 4-150mm howitzers)
26th Engineer Regiment
26th Signal Unit
26th Transport Regiment

103rd Division:

79th Infantry Brigade
175th Infantry Battalion
176th Infantry Battalion
178th Infantry Battalion
356th Infantry Battalion
80th Infantry Brigade
177th Infantry Battalion
179th Infantry Battalion
180th Infantry Battalion
357th Infantry Battalion
103rd Artillery Unit
103rd Engineer Unit
103rd Signal Unit
103rd Transport Regiment

105th Division:

81st Infantry Brigade
181st Infantry Battalion
182nd Infantry Battalion
183rd Infantry Battalion
185th Infantry Battalion
82nd Infantry Brigade
184th Infantry Battalion
186th Infantry Battalion
358th Infantry Battalion
359th Infantry Battalion
105th Artillery Unit
105th Engineer Unit
105th Signal Unit
105th Transport Regiment

2nd Armored Division:

Division Headquarters
3rd Tank Brigade
Brigade Headquarters
6th Tank Regiment
7th Tank Regiment
10th Tank Regiment
2nd Motorized Infantry Regiment
2nd Motorized Artillery Regiment
2nd Armored Division 20mm AA Unit
2nd Armored Division Engineer Unit
2nd Armored Division Anti-tank Unit
2nd Armored Division 75mm AA Unit
2nd Armored Division Transport Unit
2nd Armored Division Signal Unit

2nd Armored Division Maintenance Unit
Casualty Collection Unit

Note:

55th Independent Mixed Brigade

363rd Independent Infantry Battalion
364th Independent Infantry Battalion
365th Independent Infantry Battalion
55th Independent Mixed Brigade Artillery Unit
55th Independent Mixed Brigade Engineer Unit
55th Independent Mixed Brigade Signal Unit
55th Independent Mixed Brigade Labor Unit

58th Independent Mixed Brigade

378th Independent Infantry Battalion
379th Independent Infantry Battalion
380th Independent Infantry Battalion
544th Independent Infantry Battalion
545th Independent Infantry Battalion
546th Independent Infantry Battalion
58th Independent Mixed Brigade Artillery Unit
58th Independent Mixed Brigade Gun Unit
58th Independent Mixed Brigade Engineer Unit
58th Independent Mixed Brigade Anti-tank Unit
58th Independent Mixed Brigade Signal Unit

61st Independent Infantry Group:

101st Infantry Regiment
149th Infantry Regiment
157th Infantry Regiment

68th Brigade:

Organization unknown

Other Units:

26th Independent Infantry Regiment
7th Independent Tank Company
8th Independent Tank Company
9th Independent Tank Company
26th Independent Machine Gun Battalion
18th Independent Rapid Fire Gun Battalion
20th Independent Rapid Fire Gun Battalion
25th Independent Rapid Fire Gun Battalion
26th Independent Rapid Fire Gun Battalion
53rd Field Rapid Fire Gun Battalion
54th Field Rapid Fire Gun Battalion
12th Heavy Field Artillery Regiment
22nd Heavy Field Artillery Regiment
4th Independent Heavy Artillery Battalion
20th Independent Heavy Artillery Battalion
65th Independent Engineer Battalion
6th Railway Transport Headquarter
2nd Telegraph Regiment
27th Telegraph Regiment
3rd Independent Radio Company
122nd Independent Radio Platoon
14th Area Army Military Police Force
62nd Independent Motor Transport Battalion
63rd Independent Motor Transport Battalion
210th Independent Motor Transport Company

260th Independent Motor Transport Company
6th Medium Trench Mortar Company
7th Medium Trench Mortar Company
6th Field Transport Headquarters
Sea Raiding Base Battalion
1st Field Replacement Headquarters
14th Area Army Line of Communication Headquarters
all sub-units of the above units

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