

**Japanese 37th Army**  
**Borneo**  
**End of 1944**

Jesselton:

Army Headquarters

Tarakan:

454th Independent Infantry Battalion

455th Independent Infantry Battalion

2nd Naval Garrison Unit

Tawau:

56th Independent Mixed Brigade

Headquarters, 46th Independent Mixed Brigade

366th Independent Infantry Battalion

367th Independent Infantry Battalion

368th Independent Infantry Battalion

369th Independent Infantry Battalion

370th Independent Infantry Battalion

*371st Independent Infantry Battalion (detached)*

56th Independent Mixed Brigade Artillery Unit

56th Independent Mixed Brigade Engineer Unit

56th Independent Mixed Brigade Signal Unit

Sandakan:

371st Independent Infantry Battalion

554th Independent Infantry Battalion

2nd Bn, 25th Independent Infantry Regiment

Tawitawi

25th Independent Infantry Regiment (-2nd Bn)

Kudat:

432nd Independent Infantry Battalion

Miri:

553rd Independent Infantry Battalion

Kuching:

71st Independent Mixed Brigade

(incomplete; only 1 1/2 battalions)

*It would eventually contain*

538th Independent Infantry Battalion

539th Independent Infantry Battalion

540th Independent Infantry Battalion

541st Independent Infantry Battalion

71st Independent Mixed Brigade Artillery Unit

71st Independent Mixed Brigade Engineer Unit

71st Independent Mixed Brigade Signal Unit

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