

**Japanese Forces
Mt. Canguipot Area
Philippines
2 January 1945**

Headquarters, 35th Army

1st Division: Total strength 2,500 men

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

102nd Division: Total Strength 2,000 men)

- 77th Infantry Brigade
 - 170th Infantry Battalion
 - 171st Infantry Battalion
 - 172nd Infantry Battalion
 - 354th Infantry Battalion
- 78th Infantry Brigade
 - 169th Infantry Battalion
 - 173rd Infantry Battalion
 - 174th Infantry Battalion
 - 355th Infantry Battalion
- 102nd Artillery Unit
- 102nd Engineer Unit
- 102nd Signal Unit
- 102nd Transport Regiment

68th Brigade:

Organization unknown, 4,000 men

Other Units:

- 41st Infantry Regiment (268 men)
- 380th Independent Infantry Battaion & Camotes Detachment
(1,200 men)
- Takhashi Detachment (200 men)
- Ito Naval Landing Unit (250 men)

Madegj, W.V., Japanese Armed Forces, Order of Battle, 1937-1945
Allentown, PA, 1981.

The Reports of General MacArthur, Japanese Demobilization Bureau
Records.

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