

**Japanese Forces
Cebu City Philippines
25 March 1945**

HQ, 102nd Division
 HQ, 78th Infantry Brigade
 173rd Independent Infantry Battalion
 1 Composite Co., 54th Independent Mixed Brigade
 Elements of various Service Units
HQ, 33rd Special Base Force
 33rd Special Base Force
 Misc. Naval Ground Units
Central Philippine Airfield Unit
Shipping Units
 Replacement Unit, 1st Shipping Engineer Unit
 8th Surface Transportation Battalion
 Cebu Branch, Shipping Depot
 Elements, various shipping units
Elements, Army Air Service Units

The Reports of General MacArthur, Japanese Demobilization Bureau
Records.

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