

**Japanese Forces
Formosa
1 January 1945**

TENTH AREA ARMY

8th Air Division (Formosa)
airforce unit, organization unknown

66th Division (Formosa)
249th Infantry Regiment
304th Infantry Regiment
305th Infantry Regiment
Cavalry or Reconnaissance Regiment
66th (?) Artillery Regiment
66th (?) Engineer Regiment
66th (?) Signal Unit
66th (?) Transport Regiment

77th Independent Mixed Brigade: (Formosa)
Organization unknown

FORTIETH ARMY (Formosa)

9th Division:
7th Infantry Regiment
19th Infantry Regiment
35th Infantry Regiment
9th Cavalry Regiment
9th Mountain Artillery Regiment (36-75mm mountain guns)
9th Engineer Regiment
9th Signal Unit
9th Transport Regiment

12th Division:
24th Infantry Regiment
46th Infantry Regiment
48th Infantry Regiment
12th Division Tank Unit
12th Artillery Group
24th Artillery Regiment (12-75mm guns & 24-105mm how)
18th Engineer Regiment
12th Signal Unit
18th Transport Regiment

50th Division:
301st Infantry Regiment
302nd Infantry Regiment
303rd Infantry Regiment
50th Reconnaissance Regiment
50th Artillery Regiment (36-75mm mountain guns)
50th Engineer Regiment
50th Signal Unit
50th Transport Regiment

71st Division:
87th Infantry Regiment
88th Infantry Regiment
140th Infantry Regiment
171st Cavalry Regiment
71st Mountain Artillery Regiment (36-75mm mountain guns)

71st Engineer Regiment
71st Signal Unit
71st Transport Regiment
75th Independent Mixed Brigade:
organization unknown

32ND ARMY (Ryukyus)

24th Division:

22nd Infantry Regiment
32nd Infantry Regiment
89th Infantry Regiment
24th Reconnaissance Regiment
42nd Artillery Regiment (12-75mm guns & 12-105mm
& 150mm how)
24th Engineer Regiment
24th Signal Unit
24th Transport Regiment

28th Division:

3rd Infantry Regiment
30th Infantry Regiment
36th Infantry Regiment
28th Cavalry Regiment
28th Artillery Group
28th Mountain Artillery Regiment (24-75mm mountain guns
& 12 105mm mountain howitzers)
28th Engineer Regiment
28th Signal Unit
28th Transport Regiment

62nd Division:

63rd Infantry Brigade
11th Infantry Battalion
12th Infantry Battalion
13th Infantry Battalion
14th Infantry Battalion
64th Infantry Brigade
15th Infantry Battalion
21st Infantry Battalion
22nd Infantry Battalion
23rd Infantry Battalion
272nd Infantry Battalion
273rd Infantry Battalion
62nd Engineer Unit
62nd Signal Unit
62nd Transport Regiment

44th Independent Mixed Brigade:

1st Infantry Unit
2nd Infantry Unit
44th Independent Mixed Brigade Artillery Unit
44th Independent Mixed Brigade Engineer Unit
44th (?) Independent Mixed Brigade Signal Unit

45th Independent Mixed Brigade

271st Independent Infantry Battalion
298th Independent Infantry Battalion
299th Independent Infantry Battalion

300th Independent Infantry Battalion
301st Independent Infantry Battalion
45th Independent Mixed Brigade Artillery Unit
45th Independent Mixed Brigade Engineer Unit
45th Independent Mixed Brigade Signal Unit
59th Independent Mixed Brigade
organization unknown
60th Independent Mixed Brigade
organization unknown
64th Independent Mixed Brigade
organization unknown

The Reports of General MacArthur, Japanese Demobilization Bureau
Records.

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