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Leyte 9th M.D.



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MEMO FOR FILE

This report is in connection with the Leyte claims filed by reason of the alleged procurements made by the Regimental S-4 of the 95th Infantry Regiment, 92nd Division, Leyte Area Command, and members of this staff. Mr. Kyle has made a substantial survey of these claims and his mimeograph report is incorporated in each claims file. Also prepared by Mr. Kyle is a month by month break-down of the procurements made by the 95th Infantry Regiment along with the total familiary claims filed against the Leyte Area Command, to which reference will be made in this report.

The evidence and general information having a primary bearing on these claims have been segregated for the sake of facility in handling these group claims at the same time.

- A composition book allegedly containing all the entries of supplies procured on dates indicated therein.
- Receipts covering all the items in the claims which are now being considered.
- 3. A bundle of loose sheets indicating how the supplies requisitioned were distributed to the various elements of the 95th Infantry Regiment.
- 4. General Information.

In addition to the above, Capt. Felix Pamanian, Regimental S-4, and Sgt. Jose Ramos, Assistant Regimental S-4, were heard by member of the Commission and Mr. Recivuto. Their testimonies in connection with these claims were taken and will also be referred to in this report. Also supporting the claims now on hand are statements of the Regimental Commander, Major Balderian, Capt. Pamanian, Sgt. Ramos, and other staff officers of the unit.

An examination of the procurement book disclosed that there were 89 persons listed from whom supplies were allegedly taken. Out of this number, 42 have filed claims, 18 of which have been accepted for reconsideration and are now the subject of this report. The others who filed claims requested for reconsideration but such requests were not granted. A thorough examination of the 16 claims now with the Commission has been

made and it is concluded that the 18 claims were prepared under the direction of one party. These claims were prepared following a single pattern. Read one file and you have read all of them. Affidavits stereotyped, preparation of the claim files, and presentation of the same to this office are all identical in many respects. Individual reports were also prepared in each case but because of this apparent concerted presentation of these claims, even the small cases involving two or three hundred pesos which appear to be fairly established both as to point of ownership and commandeering cannot be decided on its individual merit. The relation of these small claims to other files involving as much as from ten to thirty thousand pesos are so identical that it is suggested all the files be handled as one.

Dispositions of all these cases emmasse hinges on the determination of the authenticity of the primary evidence supporting the claims, e.g., the procurement book, the receipts, and the loose slips showing how the alleged supplies were distributed.

Attention is invited to pages 1, 2, 11, 29, and 34 of the composition book. From the tenor of the notations found on these pages, there is sufficient reason to conclude that this record book do not contain original entries made in the regular course of procurements, rather this book is a reconstructed record made subsequently later. Attention is also drawn to pages 62, 68, and 80. It is noted that for every head of cattle allegedly requisitioned from the claimants listed, the ownership certificate number is always indicated. This is very unusual and questionable.

The approximate overall strengths of the Leyte Area Command between the dates 20 April 1943 and 20 October 1944 are as follows:

Date	off	EM
20 Apr 1943	10	100
4 May 1943	40	500
15 Jun 1943	100	1500
21 Oct 1943	170	2500
20 Oct 1944	230	3400

From the chart prepared by Mr. Kyle out of this composition book, it can be noted that considerable procurements were made at times when

the unit had relatively few men. Very few procurements were made during the months of March, April, May, June, and July, at which time the personnel of the overall Leyte Area Command had increased considerably.

Only a few examples are shown in this report to give the reviewer a ready comparison of the procurements with the personnel strength of the unit at a given time. See item sugar cakes in the chart: April '43 - 10,911; May '43 - 19,698; June '43 - 231,619; July '43 - 34,637;

August to October '43 - none; November '43 22,545; December '43 - 14,563; January '44 - 40,000; February 44 to liberation - none. From this one example it can readily be deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that this unit on the basis of the alleged record book made the deduced that the personnel. See also item palay and corn

The claims as shown by the record book of worth approximately #694,390.00, representing alleged procurements by the office of the Regimental S-4, 95th Infantry Regiment. Excluded in this figure are procurements made by battalions of the regiment and several companies of the battalions involving different sets of officers. These claims will be discussed in a separate report. The chart prepared by Mr. Kyle disclose a total of 8,246 pairs of tennis shoes, 13,243 yards of white cloth, 15,473 pieces of undershirt, 2,524 pairs of socks, 6,952 plates, 4,051 glasses, 2,035 pitchers, and 3,146 cups were procured from the claimants listed in the record book. General information secured from a member of this outfit who is presently employed by Claims Service disclosed that no shoes or clothing except abaca (local fiber) were issued. No plates or other mess utensils were given to members of the unit and food was very scarce. The units of the 95th Infantry were not concentrated but were scattered in many distant hills or mountains and the alleged distribution of supplies through the Regimental S-4 to all units in the field is hardly believable if not impossible.

A detailed examination was made of the bundles of loose slips indicating distribution of supplies to the various units of the 95th Infantry.

It appears that majority of these distribution slips are authentic particularly those showing requisitiones of a few gantas of salt, palay, corn,

few bars of soap, and several heads of chicken. Out of this thick bundle only one memorandum receipt showing alleged distribution of shoes, socks, and hats was found. However, this memorandum receipt is very questionable because the unit to which issued and articles were altered. There is also evidence to indicate that these distribution slips were undated when issued and the requisitioning unit was not indicated at the time. Dates and requisitioning units were subsequently indicated apparently to scatter procurements over the period. See report attached to the respective distribution slips segregated by months.

All the receipts supporting the individual claims have been pulled out of the files and grouped together to give the reviewer facility in comparing the obvious similarities in general appearance and preparation.

From the file on general information in connection with these claims, we have the letter of Regimental S-h, Capt. Pamanian, to Col. Forster through the Secretary of National Defense, Col. Kangleon, formerly the overall commander of the unit involved in this claims. In this letter, Capt. Pamanian states that in January to February 1945, the 6th and 8th Arms required him to prepare a report of the procurements of the unit. This report was allegedly accomplished based on the composition book submitted to Claims Service and challenges this office to verify his statements from the 6th and 8th Army records.

The Claims Examiner has concluded that the claims are excessive, hauling and storing not believable and that control of supplies was not in the hands of the Regimental S-4 because the units were scattered. As against this conclusion, there were found in the general information file the following: (1) Memorandum dated 27 April 1943 by Regimental Commander, Major Balderian, instructing all battalions S-4, to draw needed supplies before leaving stations; (2) Memorandum dated 24 April 1943 ordering Ramos, Assistant Regimental Supply Officer to record all procurements and to recruit men to undertake feeding the unit. We have also Ramos' statement which was taken at length, and on page 23 thereof, he says considerable supplies were lost to the Japs, rotted, lost in transit, or fed to civilians working with them. In the letter of Capt. Pamanian to Col. Forster dated November 20, 1948, he cited the landing

of submarine Nautilus with 7 tons of arms and ammunitions. He states that the supplies were unloaded and hauled in one night, utilizing two thousand laborers. This statement was apparently given to explain the necessity of feeding civilians and to account for the excessiveness of the claims. However, this statement is not sufficient to explain the very irregular procurements of the unit as outlined in the preceding paragraphs above. The claims appear to be outrageously excessive when compared to the recognized personnel strength of the unit at the time of procurement. It is my opinion that considering the findings made on the primary evidence supporting the claims, we cannot rely on such evidence to approximate an award on any of these claims. It is admitted that the 95th Infantry as a unit existed throughout the Japanese occupation and had consumed considerable supplies during its existence. It is also admitted that the Regimental S-4 controlled issuance of supplies to a limited extent but did not supply entire 95th Infantry Regiment. This is evidenced by the voluminous distribution slips supporting these claims. Regimental S-4 could not have distributed supplies without having some in store. However, because of the defficiencies in the evidence, any award is not warranted and it appears that a mass denial is imperative.

These claims have been appealed to the Judge Advocate, Washington D.C., SCAP, The American Embassy, and direct to President Truman by one claimant. I do not see the reason for claimants persistence in appealing this type of claims to higher authorities. None of these claims of the 95th Regiment along with the claims involving the 91th and 96th Regiments of the Leyte Area Command has ever been reffered to the overall commander, Col. Kangleon, who is now available in Manila. In view of the fact that we have paid very few Leyte claims, a mass denial of the claims against these three units may not be a justified action. For this reason, I suggest that we make an appointment with Col. Kangleon and inform him why a mass denial on the 95th Infantry Regiment claims is imperative and further to get an overall statement from him regarding these activities of the three regiments in the matter of supply progurements.

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OVERALL GENERALIZATION ON THE LEYTE CLAIMS NOW ON HAND

From the charts showing break-downs of units month by month, it will be seen that procurements are highly excessive not only for unit strength but on point of subsequent hauling, storage and inventory on hand in Chinese stores or from farms.

We have (if we are to believe the statements of officers) the Regiment commandeering for all its men; then in other cases Bn commandeers under same Regiment, commandeered for their units and then Company C.O.s under them say they had to feed their men. This is so especially for the 95th Inf Regt and its units.

To the best of my recollection few Leyte claims in comparison with other units, have been filed with this office until of course around the deadline date which is time when most of these were filed.

Claims Service had a team in Tacloban processing claims from 1945 until around July 1947. It is my impression that the bulk of claims were settled during that period which is supported by the fact that few cases have been filed since and very few reconsideration asked except on this group now on hand which is a six months accumulation and involves mostly cases filed the March 31, 1948 deadline.

As told by men in the L.A.C. receipt headings did not usually carry L.A.C. as a heading. Very few receipts were issued, Promises of future payment rare and most procurements of a voluntary nature. Guerrilla units also fed volunteer guards sometimes numbering more than the using unit on big operations such as the sub landing at San Roque and about 3,000 were present 70% of which were guards or civilians.

I believe that most of this group were made and did not exist or if these procurements took place they were of much smaller amounts and no or few receipts were issued. Some of these officers have since become police characters as A.T. Cinco and I. Centino, and statements of Regt officers on procurements are quite different in explaining procurement procedure. than statements of Bn and Co officers, making it difficult to believe any of them.

Evidence presented is unreliable in my opinion to be able to extract any payable cases, if they exist, from the groups presented for denial en masse.

Claims Examiner, Adjustment Bay

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OBSERVATIONS ON L. A. C. CLAIMS

Those cases now under investigation of the L. A. C. as supported by Ramos, Pamanian and Balderian and their unauthenticated account book -

It will be seen that the claims, 18 in number, supported by Balderian, Ramos and Pamanian, seem to be all made at same time and in same manner of preparation, filed near enough to deadline date of March 31, 1948 to also seem to indicate mass production as to the similarity of typewriter used on receipts from the fact that all have supporting affidavits by Balderian, Ramos, and Pamanian and are all notarized by Eduardo Bugho as Municipal Mayor. Also noted is similarity of items procured and amounts of those items.

Penanian as Regimental S-4 has submitted an account book alleged to be authentic of Sgt. Ramos' procurement record which lists 89 claimants. But of these 89, 18 claimants have cases now pending investigation. The amounts of these procurements both in account book and the 18 claims under present investigation are for sums ranging as low as \$300.00 to as high as \$30,000.00. Of the 18 claims filed and now under investigation, 5 are under \$1,000.00.

Interrogations of Sgt. Remos and F. Pamanian were conducted and statements taken by this office. From reading the statements in question and
answer form, it appears that these two men have contradicted themselves
and they appear to know little of important points as to how many men they
were feeding, and as questions became more specific, their answers became
more vague, finally resulting in a hostile attitude and non-cooperation.

The undersigned interviewed two employees of this office who were with the I. A. C., Mr. Borneo formerly of Regt'l Hqs, 94th Inf Regt and Mr. Togpis of the 1st Bn, 95th Inf Regt. The story of the general supply situation of the L. A. C. is substantially different from that told by Pamentan and Ramos. As told by Mr. Bornoo and Mr. Tagpis, units word widely scattered throughout the mountains of NE Leyte. No clothing was issued except some abaca cloth. They know of no one receiving underwear, rubber shoes, canned foods, socks, hats; in fact, sometime in Aug 1943 men of the 94th Regiment were given money in script as clothing allowances. Units fed themselves and did not receive supplies from Regimental headquarters. They foraged off the country side and commandoered from civilians not from Rogt'l hads. Tagpis tells of one incident when men of his battalion were called to 95th Inf Regt'l Has for meeting and had to bring their own mess equipment which consisted of coconut shells and native expedients and also their own food. This was in 1944 and should indicate that Rogt'l Has of the 95th did not supply units. As to the 94th Inf Rogt. the Regimental S-4 did not supply field units and the hauling of supplies to Regt'l Hqs and then distribution to units in the 95th Regt seems unlikely to those mon who were there. Also unlikely is the story that the S-4 first made contact with donors, then later sent back receipt as units were scattered. Also noted was fact that they know of no cattle which was not immodiately slaughtered other than tothered and kept alive in pasture till needed. As far as known no promises of future payment were made when Tagpis commandeered food for his unit, and no orders were issued that receipts had to be made out; procedure was usually just to commandeer and most people did not went incriminating receipts. Tagpis did, however, receive some root crops from Regt'l Hdqs. The men went barefooted and used their own clothing. In other words, the S-4 of the Regiment did not control supply and procurement of units of Regiment. Ferms of Leyte of this sector where the 94th and the 95th operated were not large and amounts taken according to them are excessive. Pamanian makes the statement that he did not know of Claims Service prior to Jan 47, and that all receipts were entered in account book and typed receipts issued by his office. In claim of Ciriaco Tagpis, G-9-133,385 for one carabao paid we see a legitimate receipts in ink with different heading signed by Lt. Racabo who was assisting the Regimental S-4, but never mentioned by Pananian or Ramos in which the form is very much different that the 18 cases supported by Pamenian and Hanos and which is also not in account book. In this claim is found a statement of Pamanian expressly made by him at claimant's request before

presentation of claim dated 24 Merch 1946. Is per statement of Mr. Borneo, it is highly improbable that as late as 1943, the merchants in the town of Loyte had such large stocks of cloth, and cannod goods on hand. It is also unlikely that such large inventories were on hand even prior to the war. The use of copra by the guerrillas was negligible and the extraction of oil from it would be difficult without special equipment and it was inconsistent with facts that copra would be taken to prevent its falling in Japanese hands as large stocks were available in southern Leyte which were not taken by the Japanese.

an examination of the alleged account book kept by the 95th Regt S-4 on procurements shows the following:

1) It is a composition book.

2) It has 154 pages.

3) From page 125 to 154 the paper is composition form found in this type of book.

4) Pages 1 to 124 are bookkeeping form papers not found in composition book.

5) Book has been rebound as per observation and statement of Ramos.
6) The 1st page of book contains an explanation of the account book the tenure of which appears to me to have been made later than account book and the explanation directed to this office.

7) all entries are in ink, about three different colors used.
8) Although no conclusive evidence of age of writing, the following tests were made:

Ink from several intra-unit receipts assumed to be authentic (see observation on intra-unit receipts) and dated Sept 43 dissolved upon application of a re-agent each in one minute. Ink on page one of account book dissolved in 27 seconds. Ink on page ten (bottom) dissolved in 20 seconds. Ink on page 129 dissolved in 30 seconds. Ink dissolving in less time is assumed (by this test) to be written later than ink having a longer dissolving period.

9) a break-down in chart form of this account book has been made showing items, amounts, and dates.

OBSERVATIONS ON INTRA-UNITS RECEIPTS AND REQUISITIONS

- 1. Ninety-nine percent of documents are in pencil or ink; few typowritten in comparison with receipts to claimants which are all typod.
- All are on scraps of many varied kinds of papers as compared with receipts issued claimants which are all on same paper.
- 3. Form is quite inconsistent as compared with receipts issued claimants where form is 100% consistent.
- 4. Ninety-five percent of documents eprry money values for items requisitioned from S-4 or headquarters. This unusual for intra-unit practice. Why should money values enter into transaction?
- 5. Several documents have notations "Paid" or "______ officer will pay for items" or "Receipts attached" altho no receipts attached are found. Question as to what these notations mean.
- 6. Some documents show requisitions from S-4 or Headquarters for subunits which have - according to claims filed - made requisitions themselves from claimants.
- 7. Fow documents are signed by Balderian in same or similar green ink as found on claimants receipts.
- 8. Bolderian invariably signs as "Major, Inf" "Co, 95th Inf Regt", but on receipts of claimants he signs as "Major, Infantry" "Commanding".

- 9. Cursory examination of typewriters used on intra-unit documents appears different that the one used to make claiments receipts.
- 10. Items requisitioned from S-4 or Headquarters are similar to items claimed but most requisitions are for small amounts and to units which might be close to headquarters such as Signal and Medical.

CONCLUSIONS ON CLAIMS OF L. A. C. SUPPORTED BY BALDERIAN, RAMOS AND PAMANIAN

That the claims were deliberately prepared by same parties using same witnesses (Alcober, Trocine) and same Municipal treasurer as Notary, propared about the same time.

That receipts are not authentic.

That account booksis not authentic.

That commandeoring is excessive.

That circumstances surrounding commandeering are not as stated in claim.

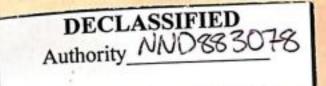
That control of supplies was not in hands of Regt'l S-4.

Inf Rock.

That intro-unit receipts are authentic (their form can be used to compare with form on claim documents).

indicately involved herein be denied.

RICHARD KYLE Claims Examinor



OBSTRVATIONS OF L. A. C. CLAIMS SUPPORTED BY CATT. FILTMON PABILONA

This group of emproximately 22 claims, with very few exceptions have characteristics of preparation which are so similar thru-out to lead me to believe that they are mass-produced and very questionable.

All of them are supported by Capt. Filemon Pabilone with several other officers.

In all cases claiments lost receipts.

In all cases claiments and officers without records nor receipts can romember very specific dates, amounts and descriptions of items taken. Altho questionable in case of claimant it is impossible in case of officer who is supporting many claims from his memory or so it seems.

Commandeerings appear to be excessive in most cases.

One notary public appears in almost every claim.

Some witnesses and supporting officers appear again in almost all files.

Some witness are used as claimants or vice-versa.

In particular note claim of Juan Pla, who is also a procurement officer and witness in other L. A. C. claims.

I conclude that all cases supported by Pabilona having the above characteristics be denied as questionable.

RICHARD EYLE

Claims Examiner

Adj Div, Claims Sv Pr

CERTIFICATE

This certificate is made in connection with 16 claims filed by residents of the Municipality of Abuyog, Leyte. It appears from the evidence of these claims that this municipality was within the territorial jurisdiction of the 95th Inf., Regt., LAC, during the resistance movement in that province. The 3rd Battalion of this Regiment under the command of one, Capt. Antonio Cinco, was stationed in this town. The members of this Battalion were supported by donations of town residents, although in some cases the members of the 94th Inf Regt., LAC, also procured supplies from this town. A general examination of these 16 claims has borne out adverse findings set forth below:

I

Majority of these claims do not have receipts to support its validity. In lieu thereof affidavits of witnesses and of the procuring officer were presented. In the absence of receipts these affidavits may be admitted as secondary evidence. However, it has been noted that all allegation contained therein are identical in nature, alleging that they were present at the time of procurement followed by enumeration of the exact quantity of items procured, this despite the lapse of several years.

II

Where receipts are attached, it has been observed that the paper and the writings thereon are new and fresh. For instance, in the claims of Gregorio Kanen (File #PRO 9-3971), and of Luis Moreno (File #PRO 9-3972 GFI) there was one receipt attached to each claim allegedly issued on 2 different dates. The receipt attached to the former claim was issued and signed by Capt. Antonio Cinco, and the receipt attached to the latter claim was issued and signed by Lt. Lionel Kanen, former member of the "I" Co., 3rd Bn, 95th Inf., Regt., LAC, under the command of Capt. A. Cinco. These 2 officers belonged to the same unit, but were stationed on 2 separate places. When these 2 receipts were put together it was discovered that they were made out of a single sheet of paper, and impossible coincidence in view of the attendant circumstances cited above. In the claim of Basilio Pacata (File #PRO 9-4046 GFI) there were 2 receipts presented allegedly issued on 29 Oct, 1943 and on 10 July 1944. Comparison of these receipts has shown that they were made at one time on the same kind of paper and with the same brand of pencil.

III

All these claims involves big quantity of supplies requisitioned at one time or on 2 occassions. There is not a single claim which involves less than a hundred cavans of palay or corn grains requisitioned at one time. All of the attesting officers, except Capt. A. Cinco, are presently residing at Abuyog, Leyte.

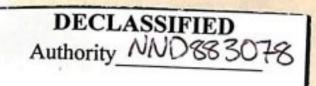
In view of these findings, it is recommended that all claims from this locality without receipts should be denied to forestall any possibility of fraud. Those with receipts should be properly examined. It is not denied that these claimants did not at all donated to the guerrillas, but the adverse findings tends to a reasonable conclusion that the items claimed are in excess of the actual quantity procured.

23 October 1947.

TRUE COPY FROM ORIGINAL CARBON COPY:

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s/ WILLIAM F. BUQUID t/ WILLIAM F. BUQUID Claims Investigator Branch Office, Claims Service Cebu City, Cebu



OBSERVATIONS ON L. A. C. CLAINS SUPPORTED BY CATALINO LANDIA

Approximately 6 cases involving Catalino Landia as procurement agent are among the groups of L. A. C. cases under investigation.

Amounts of each claim especially in palay, corn and shoes appear to me as excessive in view of other alleged procurements of the same unit. It is doubtful to me that claiments had such large inventories on hand that they could give the amounts indicated as storage would be known to Japanese or at least sold prior to 1943. It seems improbable that merchants would have such large supplies on hand when as I understand, Leyte was desperate for sufficient food.

As told to me by one of the men of the 44th Infantry Regiment. Eangleon received Japanese War Notes by submarine in June 1944. For what purpose is not known. No evidence of authority for cash loans.

One Notary Public appears in almost all cases, ie; E. Lopez.

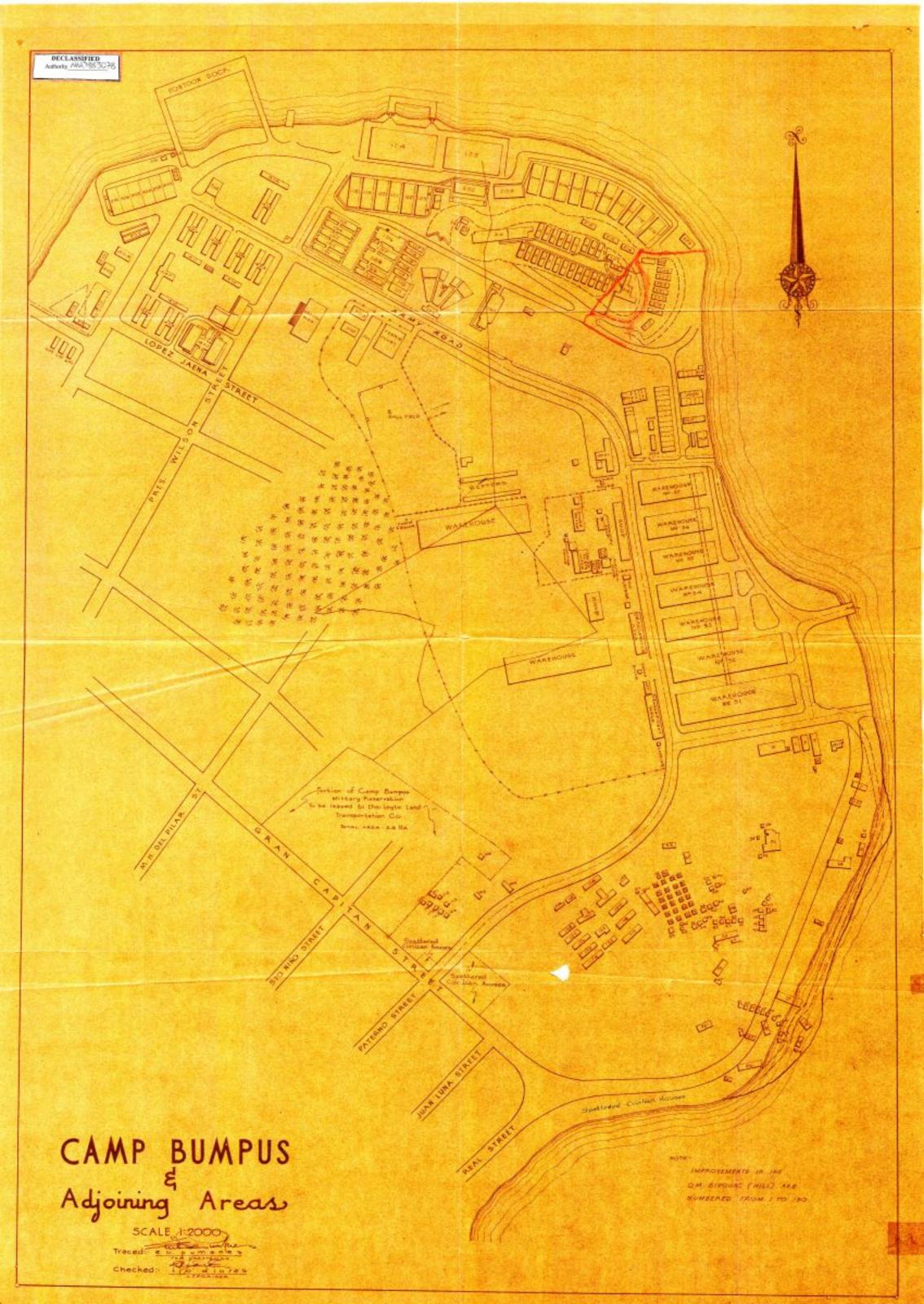
201 file of Landia has statement by him that unit existed on voluntary donations of civilians.

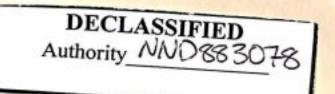
"I" Co. of 94th after 4 November 1944, went into the 95th Infantry Regiment to replace "C" Co. of the 95th which would add the procurement of this unit and its stock on hand (if it had any) to 95th Infantry's stock of supplies.

No having enough cases to compare. I cannot concluede that these cases are fraudulent but only questionable on the above mentioned points.

RICHARD KYLE

Investigation Section





OBSERVATIONS ON L.A.C. CLAIMS SUPPORTED BY JESUS OLMEDO

As C.O. of "L" Co of the 95th Inf Regt, Olmedo has supported and signed the receipts in this group of claims mostly from the vicinity of Abuyog.

The commandeering are highly excessive for a company and more so when we consider (if true) the commandeering, (also excessive) of the Bn Commander for his Bn, i.e., Antonio Cinco. Then there is Balderian procuring for the regiment?

Large amounts of rice and corn, shoes and cloth in the hands of Chinese merchants, as are a good portion of claimants, in 1943 and 1944 seem improbable, also hauling and subsequent storage of cereals entails a very large operation if it occurred.

Most cases are March 30, 1948 submissions.

Cash loan procurement authority is not shown.

Statements of antonio Almedora, Francisco Pallorina and Rosalio H. Cortaga appear in many of the cases as on-the-spot witnesses.

intero Brillo and Elisco Lopez are notaries in practically all the cases.

As per "Green" book info the 95th Inf Rogt in 1944 had 1,032 men and officers.

Receipts in files are not convincing mostly because of excessive ants. Secondary evidence is weak and generalized.

Recommend that all be denied as excessive.

Claims Examiner

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Leyte Area Command