

DECLASSIFIED
Authority: AND 883078

Series 1

~~ST~~ FINANCE RECORDS --

LOST

LIST OF UNITED STATES ARMY UNITS STATIONED
IN THE PHILIPPINES ON 7 DECEMBER 1941

RA Hq & Hq Sq, Far East Air Force
 RA 2d Observation Squadron
 RA Tow Target Detachment
 RA Hq & Hq Sq, Far East Air Service Command
 RA Hq & Hq Sq, 20th Air Base Group
 RA 19th Air Base Squadron
 RA 27th Materiel Squadron
 RA 28th Materiel Squadron
 RA Air Corps Detachment, Weather
 RA Hq & Hq Sq, 5th Air Base Group
 RA 7th Materiel Squadron
 RA 48th Materiel Squadron
 AUS Hq & Hq Sq, 5th Bomber Command
 RA Hq & Hq Sq, 19th Bomb Group (H)
 RA 14th Bomb Squadron (H)
 RA 30th Bomb Squadron (H)
 RA 28th Bomb Squadron (H)
 RA 93rd Bomb Squadron (H)
 RA Hq & Hq Sq, 27th Bomb Group (L)
 RA 16th Bomb Squadron (L)
 RA 17th Bomb Squadron (L)
 RA 91st Bomb Squadron (L)
 AUS Hq & Hq, 24th Pursuit Group (L)
 RA 3d Pursuit Squadron (I)
 RA 17th Pursuit Squadron (I)
 RA 20th Pursuit Squadron (I)
 RA 21st Pursuit Squadron (I)
 RA 34th Pursuit Squadron (I)
 RA Philippine Air Depot
 AUS 5th Air Corps Squadron, Communication
 AUS 5th Airways Squadron
 AUS 5th Air Corps Squadron, Weather
 RA 5th Chemical Service Company
 RA 1st Platoon, 2d Chemical Company, Service (Avn)
 RA Decontamination Det, 2d Chemical Company, Service (Avn)
 RA Supply Section, 2d Chemical Company, Service (Avn)
 RA Decontamination Det, 3d Chemical Company, Service (Avn)
 RA DE Section, 3d Chemical Company, Service (Avn)
 RA Detachment, 1st Platoon, 3d Chemical Company, Service (Avn)
 RA Decontamination Det, 4th Chemical Company, Service (Avn)
 AUS 745th Ordnance Company (Avn) (AB)
 AUS 698 Ordnance Company (Avn) (Comp)
 RA 724th Ordnance Company (Avn) (AB)
 RA 701st Ordnance Company (Avn) (AB)
 RA 440th Ordnance Company (Avn) (Bomb)
 RA 454th Ordnance Company (Avn) (Bomb)

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BOMBING Directive No. 5200.8

22 Sept 1958

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RA 680th Ordnance Company (Avn) (Pur)
 AUS 2a & 3a Platoons, 683d Ordnance Company (Avn) (Pur)
 AUS Detachment, 2d Quartermaster Company, Supply (Avn)
 RA 19th Quartermaster Company (Truck)
 RA 30th Quartermaster Company (Light Maint)
 RA Company C, 33d Quartermaster Regiment (Truck)
 AUS 2d Platoon, Company C, 89th Quartermaster Battalion (Light Maint)
 AUS Det, 2d Platoon, Co A, 91st QM Battalion (Light Maint)
 AUS 803d Engineer Battalion (Avn)
 AUS 17th Signal Platoon (AB)
 AUS 409th Signal Company (Avn)
 RA 429th Signal Company (Maint) (Avn) (Sep)
 RA 75th Ordnance Company (Depot)
 RA 34th Separate Quartermaster Company (LM) (PS)
 RA 74th Separate Quartermaster Company (Bkry) (PS)
 Chemical Company (Depot) (PS)
 RA 228th Signal Operations Company
 RA 252d Signal Construction Company (PS) ✓

AUS Hq, United States Army Forces in Far East
 AUS Hqs, Philippine Department
 AUS Hq Co, Philippine Department
 808th Military Police Company
 AUS 18th Ordnance Company (PS)
 RA Philippine Division (PS)
 RA Division Headquarters
 RA Headquarters, Special Troops (PS)
 RA Headquarters Company (PS)
 RA 18th Military Police Company (PS)
 RA 12th Signal Company (PS)
 RA 43d Infantry (PS)
 RA 45th Infantry (PS)
 RA 57th Infantry (PS)
 RA 24th Field Artillery (PS)
 RA 23d Field Artillery (PS)
 RA 14th Engineers (PS)
 RA 12th Medical Regiment (PS)
 RA 12th Quartermaster Regiment (PS)

RA 31st Infantry
 RA 1st & 2d Battalions, 68th Field Artillery (PS)
 RA 66th Field Artillery Battalion (PS)
 AUS 4th Vet Company (PS)
 RA 65th Separate Quartermaster Troop (Pack) (PS)
 RA 66th Separate Quartermaster Troop (Pack) (PS)
 AUS 17th Ordnance Company (Armd)
 RA 26th Cavalry (PS)

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 22 Sept 1958

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NG 200th Coast Artillery (AA)
 Headquarters, Provisional Tank Group
 NG 192d Tank Battalion
 NG 194th Tank Battalion (Less Co B)
 Hq & Hq Btry, Harbor Defenses of Manila & Subic Bays
 RA 59th Coast Artillery (HD)
 RA 60th Coast Artillery (AA)
 RA 91st Coast Artillery (HD) (PS)
 RA 92d Coast Artillery (155mm Gun) (PS)
 RA US Army Mine Planter "Harrison"

CWS
 5th Chem. Service Co
 2nd Chem. Service Co (1st Plat) (Avn)
 2nd Chem. Service Co (Decontamination Det) (Avn)
 3rd Chem. Service Co
 3rd Chem. Service Co (DP Sec) (Avn)
 4th Chem. Serv Co (Decontamination Det.) (Avn)

Cavalry
 26th Cavalry (PS)

Coast Artillery
 200th C.A. (AA)
 59th C.A. (HD)
 60th C.A. (AA)
 91st C.A. (HD) (PS)
 92nd C.A. (155mm) (PS)

Engineers
 14th Engrs (PS)
 803rd Engr Bn (Avn)

Field Artillery
 23rd F.A. (PS)
 24th F.A. (PS)
 86th F.A. Bn (PS)
 86th F.A. Bn (1st & 2nd Bn) (PS)

Infantry
 43rd Inf (PS)
 45th Inf (PS)
 57th Inf (PS)
 31st Inf

Mil Police
 308th M.P. Co.
 12th M.P. Co. (PS)

Medical
 12th Med Regt (PS)

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 27 Sept 1958

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DDP Directive No. 8200.9
2 Sept 1958

NA - Regular Army
NBS - Army of the United States
NSG - National Guard

17th Sig Plat. (AB)
409th Sig. Co. (AVN)
428th Sig Co (Mainst) (AVN)
228th Sig Operations Co.
232nd Sig Const Co (RS)
12th Sig Co (RS)

Signal

2nd Sig Co, Supply (AVN) Det.
19th Sig Co, (Truck)
20th Sig Co, (Truck)
23d Sig Co, (Truck)
89th Sig Bn (IM) Sig Plat. Co C.
81st Sig Bn (IM) Sig Plat. Co A. Det.
24th Sig Bn Co (IM) (RS)
12th Sig Bn (RS)
65th Sig Bn (Truck) (RS)
66th Sig Bn (Truck) (RS)

Quarters

4th Det Co. (RS)
Vestib
U. S. Mine Platoon "Harrison"
Mine Platoon

17th " (AVN)
74th Old Co (Depot)
993d " (2d & 3d Plat)
680th " "
690th " "
454th " "
410th " "
701st " "
724th " "
740th Old Co (AVN)
12th Old Co (RS)

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NON-J INSTALLATIONS

<u>CANTONMENT</u>	<u>PROVINCE</u>	<u>UNIT</u>
Mansoeg	Pangasinan	11th Div
Bonhon-Guassat	"	" "
Umingan (Camp Gonzales)	"	" "
Mabilao (Camp Tatu)	"	" "
Lingayen (Camp Dugallon)	"	" "
Malatiki (Malatique)	Tarlac	21st Div
San Marcelino	Zambales	31st Div
Tagaytay City	Cavite	41st Div
Santo Tomas	Batangas	51st Div
San Rosario	"	" "
Iloilo	Isle of Panay	61st Div
Lipa	Batangas	51st Div
Camp O'Donnell	Tarlac	71st Div
	Cebu	81st Div
Cabanatuan	Nueva Ecija	91st Div
Tankulan	Bukidnon	101st Div
Camp Tinio	Nueva Ecija	P. A. Airfield

PROJECT ENGINEERS & PAYING OFFICERS

11th Div	Camp Gonzales	Lt. Oscar Santos	Capt. G. Carson
41st Div	Tagaytay City	Maj. De Jesus	Capt. Daniel Limbo
51st Div	Santo Tomas	Lt. F. R. Javier	Lt. Tiongson
71st Div	Camp O'Donnell	Lt. A. R. Santos	Lt. Miranda
91st Div	Cabanatuan	Lt. Escobar	

4729

BASIC: Ltr, Hq, PHILRYCOM, GSXRP 313.7, subj, "Finance Records Lost
During the Japanese Invasion of the Philippines," 23 Jan 47

AG 313.7 (23 Jan 47)FD

1st Ind.

GENERAL HEADQUARTERS, FAR EAST COMMAND, APO 500, 24 April 1947

TO: Commanding General, Philippines-Ryukyus Command, APO 707

Search of records of the Fiscal Director and the G-2 Section of
General Headquarters, Far East Command, fails to disclose any infor-
mation pertaining to the lost records described in basic communication.

BY COMMAND OF GENERAL MacARTHUR:

1 Incl

Cy, ltr, Hq AFWESPAC,
subj, "Est. of Credits
by J.E. Tipton, SDA,
FD, USA, Manila,"
17 Sep 45 (dup)



J. M. EBBITT,
Captain, AGD,
Asst Adj Gen.

DECLASSIFIED
Authority NND 883078

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HEADQUARTERS
PHILIPPINES-RYUKYUS COMMAND

AFO 707

23 JAN 1947

REC
JAN 27 1947
37
AGORECORD

GSKRP 313.7

SUBJECT: Finance Records Lost During the Japanese Invasion
of the Philippines

TO : Commander-in-Chief, Far East Command, APO 500

1. It is requested that your headquarters furnish all available information that might lead to the recovery of records mentioned in letter from The Adjutant General, file AGAO-C 313.7 (7 Nov 46), subj: "Finance Records Lost During the Japanese Invasion of the Philippines" dated 13 November 1946, quoted below:

"1. The Office of the Chief of Finance is attempting to reconstruct accounts of Army accountable disbursing officers who were on duty in the Philippines at the time of the invasion by the Japanese.

2. It has been reported that official records of the Army disbursing officers, listed below, were located as follows:

a. Colonel W. A. Enos, Finance Officer, Ft. McKinley, P. I., in the administration building, Quartermaster Compound, Ft. McKinley, and in the Insular Vault on Corregidor.

b. Colonel L. M. Edwards, Finance Officer, Ft. Mills, in the west ground floor room of the 59th C. A. Barracks, Topside, and in Lateral #4, Melinta Tunnel on Corregidor.

c. Colonel J. R. Vance, Finance Officer, U. S. Army, Manila, in the northwest corner of the Army building at Pier #1, on the ground floor of Villamar Hall, College of Liberal Arts, University of the Philippines, Taft Avenue, and in Laterals #12 and #16, Melinta Tunnel, Corregidor.

d. 1st Lt. S. R. Franks, Finance Officer, Mindanao. Records buried at Command Post "R", Maramag, Bukidnon, Mindanao.

e. Colonel P. S. Beard, Finance Officer, Mindanao. Records buried on Roch's Ranch, 22 kilometers inland from kilometer 43 Sayre Highway, Bukidnon; and in the mountains back of Lake Lanao



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near General Fort's headquarters. These papers were placed in galvanized tin containers the size of foot lockers and painted with alternate red and black stripes four inches wide.

f. Lt. Col. J. E. Brinkmeyer, Finance Officer, Ft. Stotsenburg. At Ft. Stotsenburg two wooden boxes were buried under building #25-#26 between kitchen and dining room, in line with rear entrance; one bundle was buried under building No. 1, Officers' Quarters under large concrete slab toward the rear and on west side; and one box was buried in center of truck garden west of old Finance Office and north and west of old Quartermaster gasoline station. In Bataan near kilometer Post 165 on East Road, bundle wrapped in raincoats placed in an earth mound about 25 feet to the left of the permanent trail leading down to a river in a southeasterly direction from Headquarters Service Command, about 50 feet from foot of hill.

g. Mr. J. Earl Tipton, Special Disbursing Agent, Manila, on the ground floor of Villamar Hall, College of Liberal Arts, University of the Philippines, Taft Avenue, Manila.

3. In addition, the November 1941 accounts of Colonel Enos at Ft. McKinley and Lt. Colonel Brinkmeyer at Ft. Stotsenburg were delivered to the post office at their respective stations on or about 8 December 1941 for transmittal by registered mail to the United States. These accounts have never been received.

4. It is imperative that the existence or non-existence of these records be established in order that the individuals concerned may obtain clearance from the U. S. Treasury and to assist in the settlement of claims arising out of the war.

5. It is desired that a diligent search be made for the records pertaining to individuals enumerated in paragraph 2 above and that if any are recovered that they be turned over to the senior Finance Officer in the Philippines for transmission to the Chief of Finance."

FOR THE COMMANDING GENERAL:

Morris H. Marcus
MORRIS H. MARCUS
Colonel AGD
Asst Adj Gen

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UNITED STATES ARMY FORCES WESTERN PACIFIC
OFFICE OF THE FISCAL OFFICER

AFO 707
17 September 1945

SUBJECT: Establishment of Credits by J. Ear. Tipton, Special Disbursing Agent, FD, United States Army, Manila.

TO: Army Service Forces
Office of the Fiscal Director
The Pentagon
Washington 25, D. C.

Reference radio W63966, 13 September 1945, from Washington (SFFDF), herewith sworn affidavit of Mr. Tipton as requested. Also inclosed is correspondence on recovered checks believed to pertain to Tipton's account.

FOR THE FISCAL OFFICER:

2 Incls

1. Affidavit
2. Correspondence re recovered checks.

A. H. MILLER
Colonel, FD
Executive Officer

COPY

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CITY OF MANILA)
;
PHILIPPINE ISLANDS)

Personally appeared before me, the undersigned authority, one J. EARL TIPTON, age 62, residing at 40 Wilson Street San Juan, Manila, who being duly sworn according to law, deposes and says:

- (a) That during the month of December, 1941, when plans were being made for the prompt evacuation of Manila by the U. S. Army, and the possibility that Manila would be declared an open city, it was decided that someone should be designated to settle outstanding accounts for supplies and services; payment of retired personnel of the Army and civilian employees; that the individual so designated should not be anyone directly connected with the military service;
- (b) That he was appointed a Special Disbursing Agent, Finance Department, U. S. Army Manila, by direction of the Commanding General, U. S. Army Forces in the Far East;
- (c) That he was provided with the necessary symbol numbers and directed by the Chief of Finance, Washington, D. C., to execute official bond and signature card forms; that signed official bond and signature card forms were accomplished and mailed December 23, 1941;
- (d) That funds in the amount of approximately Seventeen million dollars (\$17,000,000.00) United States Currency, the exact amount of which he does not remember, were placed to his credit with the Treasurer of the United States through the Treasurer of the Philippine Islands by Lieut Col. J. R. VANCE, F. D., Finance Officer, U. S. Army Manila, who issued the necessary forms covering the transfer of funds and obtained the receipt of the Treasurer of the Philippine Islands in the presence of Major McElfish, F.D. and Tipton, the last named executed at that time the necessary official signature card forms for the Treasurer of the Philippine Islands;
- (e) That several thousand United States Treasury checks, both restricted and unrestricted, were transferred to him and he receipted therefor to Lieut. Col. J. R. VANCE, F.D.
- (f) That all the forms necessary to accomplish his appointment as a Special Disbursing Agent were executed and placed in the mail on the date funds were deposited to his credit with the Treasurer of the United States through the Treasurer of the Philippine Islands, i. e., December 23, 1941;
- (g) That he issued numerous checks, both restricted and unrestricted, during the period December 24, 1941, and January 1, 1942, to pay retired officer, warrant officer and enlisted personnel of the U. S. Army; to obtain cash for disbursement; to agent officers for the payment troops and purchase of supplies and to commercial firms and individuals in settlement of unpaid accounts of the U. S. Army;
- (h) That he issued no United States Treasury checks bearing a date subsequent to January 1, 1942;
- (i) That all his disbursing records were destroyed and he is unable now to determine the amount disbursed or the number of checks issued;

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(1) That unused United States Treasury Checks bearing the symbol number of Lieut. Col. J. R. Vance, F. D., that were transferred to him were recovered and turned over to Colonel A. H. Miller, F. D., then Finance Officer, 172nd Finance Disbursing Section, Philippine Base Section, A. F. O. 358.

FURTHER DEPOSITION SAYETH NOT.

/s/ J. EARL TIPTON

Subscribed and sworn to before me this 17 day of September, 1945.

/s/ GLEBURN E. GREGORY, JR.
Capt. J. A. G. D.

WITNESSES:

/s/ ARDIN W. AWSUMB CWO

/s/ RUDY A. SMRIGA, Sgt.

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