

*2/19/47*

93

DECLASSIFIED  
Authority: MWD 883078

*Cebu (file)  
Historical*

MASTER FILE  
WAGE CLAIMS  
3RD BATTALION 85TH INFANTRY  
CEBU AREA COMMAND

*8th M.D.*

*Victor Ranao (Name)*



HEADQUARTERS  
UNITED STATES ARMY FORCES WESTERN PACIFIC  
G-3, GUERRILLA AFFAIRS BRANCH  
APO 707

GSCPG 091 PI

14 October 1946

SUBJECT: Volunteer Guards, Cebu Area Command

TO : COMMANDING GENERAL, AFWESPAC, APO 707

For the information of the Commanding General, AFWESPAC, in arriving at a decision as to the recognition of the Volunteer Guard Units, or their equivalent, during the Japanese occupation, the following information is submitted:

1. Prior to the Japanese invasion President Quezon by Executive Order authorized the establishment of a volunteer guard movement throughout the Philippine Islands. This movement was understood to be strictly voluntary in nature with the exception that each volunteer would be paid from civilian sources in the amount of 50 centavos per day for a maximum of three days' work a week.

2. During the initial days of the invasion these Volunteer Guards, as formed on the island of Cebu, caused more trouble than good. Specifically, they hindered the movements of military forces by unnecessary interference and, by their conflicting orders and directions, caused a considerable amount of confusion. The reason for this was the fact that they were not organized along military lines, had no overall headquarters nor chain of command and, consequently, no uniform orders or instructions.

3. Shortly after the invasion of the island of Cebu by the Japanese, the Volunteer Guards voluntarily formed themselves into groups for the specific purpose of warning civilians in their respective areas of approaching Japanese troops. Later, however, they were used by the guerrillas of the Cebu Area Command for a warning net in which they reported Japanese troop movements both to the civilian populace and to the guerrillas of the Cebu Area Command.

4. Still later the Volunteer Guard organizations were placed under the direct command of the Cebu Area Command and were formed into and used as labor battalions. Keeping in mind the original Executive Order of President Quezon relative to the Volunteer Guards, they were not required to work more than three days in each week. In general they hauled supplies for the guerrillas as well as the civilian populace, built the headquarters required by the Commanding Officer of the Cebu Area Command, acted

CERTIFIED TRUE COPY:

*Raymond B. Licudine*  
RAYMOND B. LICUDINE

1st Lt., Inf.  
Investigating Officer

DECLASSIFIED

Authority NWD 883078



as Intelligence Agents, as Guards and performed duties of a laboring nature. They were not, however, expected to act as soldiers but, nevertheless, were given basic training and were used as a source of replacements when weapons were available. Upon receipt of weapons, they were duly inducted into the Cebu Area Command. Rosters, and records of the Labor Battalions and the work done by them were kept and are available upon call.

5. There is no question that the Volunteer Guards, or their equivalent, performed a tremendous amount of work for the guerrillas. It is felt that they should receive some form of recognition of their services but, when compared to the services rendered by the combat troops, it is not felt that this recognition should extend to them a Philippine Army status and the consequent pay and allowances and veterans' benefits that go with such a recognition. One exception to this, however, is in the matter of casualties. A number of these Volunteer Guards were wounded or killed in the performance of their duties which, in fact, amounted almost to combat. It is understood that the Guerrilla Affairs Branch is prepared to recognize such casualties in which case this recognition is considered sufficient.

6. The above mentioned facts and statements are quoted from memory and are believed to be correct.

/s/  
/t/ James M. Cushing  
JAMES M. CUSHING  
Lt. Colonel, CM  
Commanding Officer  
Cebu Area Command (Gr1a)

DCM/ppa/ajs

CERTIFIED TRUE COPY:

/s/  
/t/ Charles T. Boyle  
CHARLES T. BOYLE  
Capt., Inf.

CERTIFIED TRUE COPY:

*Raymond B. Licodine*  
RAYMOND B. LICODINE  
1st Lt., Inf.  
Investigating Officer

DECLASSIFIED

Authority NND 883078



Malabuyoc, Cebu, Phil.

September 29, 1947

Mr. Vicente T. Ouano  
Claims Investigator, Cebu Branch

Dear Mr. Ouano:

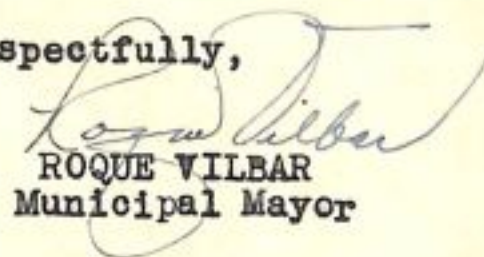
With reference to your verbal instruction during my last visit in your office, I am enclosing herewith the following papers to support our claims for services rendered as depot personnels or procurement personnels in this municipality:

- 1 Affidavit in triplicate executed by Lieut. Carlos Divinagracia re-authority.
- 1 Circular of the Bn. S-4, 3rd Bn. 87th Inf. dated 28 November, '44
- 1 Circular of Asst. Bn. S-4, dated 22 July 44
- 1 Acknowledgment receipt of Bn-S-4, dated Nov. 21, 1944
- 1 Memorandum Regimental S-4 with series of indorsement dated July 20, 1944

I hope that these papers will suffice for the adjudication of our claims.

Please inform me as to what to do with the helpers or laborers whose certificates signed by me are in your hand.

Very respectfully,

  
ROQUE VILBAR  
Municipal Mayor



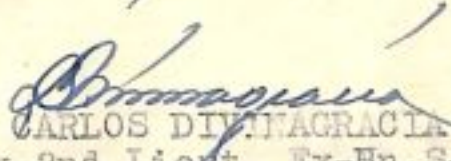
A F F I D A V I T

I, Carlos Divinagracia, Ex-2nd Lieut., Infantry, with ASN 0-36686, Ex-Bn. S-4 of the former 3rd Bn., 87th Inf. Regiment, Cebu Area Command, processed at Carcar, Cebu, on 6 August, 1945 and reprocessed at Compostela, Cebu, on 12 March 1946, after having been duly sworn according to law, do hereby depose and say:


1. That when I assumed the position as Battalion S-4, 3rd Bn. 87th Infantry Regiment, CAC, I appointed Mr. Roque Vilbar, as Depot Supervisor for the municipality of Malabuyoc, Cebu, and that he was given authority to choose and appoint procurement personnels and helpers or laborers in four depots Nos. 18, 19, 20 and 21, within the jurisdiction of Malabuyoc, Cebu.

2. That Mr. Roque Vilbar, as depot supervisor, submitted lists of names of depot personnels and helpers for four depots mentioned above to the office of the Bn. S-4, at Botong, Argao, Cebu, and that all names as submitted were approved by me.

Further deponent sayth not.

  
CARLOS DIVINAGRACIA  
Ex-2nd Lieut. Ex-Bn. S-4  
3rd Bn. 87th Infantry CAC

Subscribed and sworn to before me this 31 day of August 1947, at Badian Cebu. Affiant exhibited his Res. Certificate No. A-1368092, issued on January 31, 1947, at Samboan, Cebu.

  
LEON MERCITTO  
Municipal Mayor



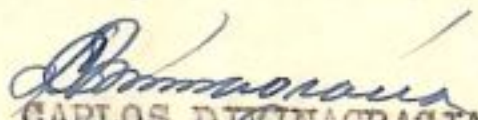
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LEON EJERCITO  
Municipal Mayor




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Ex-2nd Lieut. Ex-Bn. S-4  
3rd Bn. 87th Infantry CAC

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LEON E. ERCITE  
Municipal Mayor



*Rogue Velbar*  
*Depot Supervisor*  
*Malabuyoc*

UNITED STATES FORCES IN THE PHILIPPINES  
JESU AREA COMMAND  
THIRD BATTALION, 87TH INFANTRY

28 November, 1944

TO: All Depot Supervisors and Depot Leaders  
Third Battalion, 87th Infantry

1. You are directed to mobilize all human powers available within your respective area to gather and produce more "TUBA" from coconuts, husk and ripe without using "tubroc" or tan bark for ALCOHOL FUEL distillation and production to run our cars.

2. In order that this work will be successful, you are directed to get the help of all the VC Commanders and all Barrio Lieutenants as ordered by Lieutenant Colonel TRAZO.

3. SEE to it that there must be a considerable daily shipment of tuba to hereunder indicated places:

FROM	DESTINATION
Dalaguete, Alcoy & Boljoon	Dalaguete Distillery
Calob and Santander	Calob Distillery
Malabuyoc, Sinatilan and Sanboan	Malabuyoc Distillery
Alegria	Badian Distillery

4. As it is, there will be three distilleries in the third battalion, namely: Dalaguete, Calob and Malabuyoc. Pfc Teodorico Ledevico (Local Depot Supervisor for Dalaguete) is given the power to appoint one procurement personnel to stay permanently in the town of Dalaguete. The work of this procurement personnel is to receive, record and keep the tuba delivered everyday by Barrio Lieutenants, VC Commanders and Depot Leaders of Dalaguete, Alcoy and Boljoon. Mr. Eusebio Hernandez (Local Depot Supervisor for Calob) must also appoint one procurement Personnel to stay in the town of Calob to do the same work and the tuba delivered are from Calob and Santander. Mr. Rogue Velbar (Local Depot Supervisor for Malabuyoc) must also assign one procurement personnel in the town of Malabuyoc to do the same work and the tuba delivered are from the towns of Malabuyoc, Sinatilan and Sanboan.

5. Mr. Lora Livio (Local Depot Supervisor for Alegria) should see to it that the tuba of his municipality be delivered to Badian. The municipality of Alegria has nine big barrios and he must make necessary arrangements that each big barrio must send the tuba once a week. It is supposed that twenty or more gallons of tuba be delivered everyday.

6. Depot Supervisors of Alcoy, Boljoon, Santander, Sinatilan and Sinatilan must also make necessary arrangements to send twenty or more gallons of tuba everyday to places where they are to send their tuba.

7. Depot Supervisors in places where distilleries are to be constructed must exert effort also in requiring the loyal civilians to submit twenty or more gallons of tuba everyday. They must make necessary arrangements about this.

8. For strict and prompt compliance.

*Carlos D. Magracia*  
CARLOS D. MAGRACIA  
2nd Lieut., 87th Inf.  
Battalion, 3-4



THE MUNICIPAL GOVERNMENT OF DALAGUETE  
CEBU, P. I.



*Surface of the floor*  
*Dalaguete, Cebu*

*Contra de*  
*Antonio M. Mungo*

*Antonio Mungo*  
QUINTO DICIEMBRE

*Perpetuo*  
Perpetuo  
Gesalen

Dalaguete Cebu, hoy 7 de Junio de 1937.

El que suscribe souado en la causa arriba titulada, reape-  
tuosamente, pidiendo al juzgado la transferencia de la visita  
hasta el dia 14 de junio de 1937, fundandose de que un testigo  
de la defenza aun esta enfermo.

Notion

Perpetuo Gesalen

Por hurto Cod. Pen. Rev.

Cause Criminal NO 611/37

EL PUEBLO DE LAS ISLAS FILIPINAS.

EN el Juzgados de Paz de Dalaguete, Provincia de Cebu.

ESTADOS UNIDOS DE AMERICA  
ISLAS FILIPINAS.

DECLASSIFIED  
Authority NND 883078

Date  
(TO BE REMOVED IN  
MAY-41)

To: All Depo



USFIP CAC GEN S-4 3<sup>rd</sup> BN, 87<sup>th</sup> INF ITF.

(TO BE RENDERED IN OFFICIAL)

LG/flr

22 July 1944

To : All Depot Supervisors & Leaders

1. For your information and guidance, we have now in our office a representative of the Regimental S-4 and PO 87<sup>th</sup> INF, who is detailed to get the share of one-third (1/3) of all the feedstuffs, livestock, fowls, eggs and supplies procured by the Bn. S-4, 3<sup>rd</sup> BN, 87<sup>th</sup> INF.

2. You are hereby directed to double your efforts in procuring more feedstuffs, livestock etc. The two-thirds left now in stock cannot even suffice in subsisting the officers and enlisted men in the Headquarters Battalion. This is in accordance with latest Regimental Memo dated June 17, 1944 which requires the Bn. S-4 and PO of the 3<sup>rd</sup> BN to give to the RHQ one-third (1/3) of all the feedstuffs and livestock etc. procured.

3. Require therefore all your personnel under you to exert their utmost efforts in procuring feedstuffs, livestock etc. so that we can subsist all the officer and enlisted men in the Headquarters and Headquarters Company.

4. Strict and immediate action.

*Lorenzo Glinogo*  
LORENZO GLINOGO  
Bvt. 2<sup>nd</sup> Lieut., 87<sup>th</sup> Inf.  
On duty w/ Bn. S-4

(For and in the absence of the Bn. S-4)

Copy furnished:

File of number of

(FOR CORPORATION COMPANY OR ASSOCIATION ETC)

(FOR INDIVIDUAL)

BUREAU OF INTERNAL SECURITY  
DEPARTMENT OF JUSTICE  
COMMUNICATIONS OF THE UNITED STATES

very of these cereals to the general headquarters complying the quotas allotted for each regiment as follows:

86th Inf. Regt.	- 3.4	cavans	(80 gantas)
86th "	- 10.2	"	(255 " )
87th "	- 6.8	"	(170 " )
88th "	- 13.6	"	(340 " )

4. It is informed that the above quotas are based upon the productivity of the respective regimental areas:

86th Inf. Regt.	- 10%	87th Inf. Regt.	- 20%
86 "	- 30%	88th "	- 40%



THE MUNICIPAL GOVERNMENT OF DALAGUETE  
 CEBU P. I.

B. I. R. FORM No. 9.21

COMMONWEALTH OF THE PHILIPPINES  
 DEPARTMENT OF FINANCE  
 BUREAU OF INTERNAL REVENUE

Statement of the assessed value of real property, salary, gross receipts or earnings derived from business, occupation or profession, for purposes of the additional residence tax imposed by Commonwealth Act No. 465.

(FOR INDIVIDUAL)

I, \_\_\_\_\_  
(Write here full name clearly) (Citizenship) (Municipality) (Province)  
 do hereby declare under oath that during the preceding year, the assessed values of my real properties in the Philippines, my gross receipts derived from business, and salary or gross receipts or earnings derived from the exercise of my profession or pursuit of my occupation, are as follows:

(FOR CORPORATION, COMPANY, OR ASSOCIATION, ETC.)

I, \_\_\_\_\_  
(Citizenship)  
 President or manager of \_\_\_\_\_  
(Write here the full name of the corporation, company or association, etc.)  
 do hereby declare under oath that during the preceding year the assessed value of real property in the Philippines owned by the above-named \_\_\_\_\_, and its gross receipts or earnings derived by it from its business in the Philippines, are as follows:

DESCRIPTION	AMOUNT
Assessed value of real property situated at the municipality of:	
Province of _____	P. _____
Province of _____	
Province of _____	
Province of _____	
Gross receipts or earnings derived from business in the Philippines	
TOTAL	
Salaries or gross receipts or earnings derived from the exercise of my profession or from the pursuit of my occupation	

(NOTE.—If the above space is not sufficient, use the reverse side hereof.)

\_\_\_\_\_  
 (Signature of taxpayer, President or Manager)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 194\_\_\_\_\_

Residence certificate class \_\_\_\_\_

No. \_\_\_\_\_ issued at \_\_\_\_\_

\_\_\_\_\_  
 (Signature of Internal Revenue Officer)

Date \_\_\_\_\_



(TO BE RENDERED IN 24918-87

DECLASSIFIED  
Authority NND883078

ORDERS IN THE PHILIPPINES  
CENCOM AREA COMMAND  
THIRD BATTALION, 87TH INFANTRY

CD/mrb-

November 18, 1944  
I. S. 10:00 A.M.

R U S H I I  
MEMORANDUM

All Local Depot Supervisors  
3rd Battalion, 87th Inf-CAC

1. You are urgently ORDERED to comply with the following instructions as early as possible:

a- Immediately upon receipt of this communication, SUBMIT to this office a Complete List of all Procurement Personnel now working in the depots under you. Consult first the Depot Leaders under you about this. SEND said REPORT to INCHOY BONGOL, Zamboanga--(where the Temporary Office of the Battalion S-4 is now located), by means of a Special Messenger so as to insure a safe and speedy arrival of same. Said Report must reach this office without fail, NOT LATER than Monday Afternoon, November 20, 1944. The RUSH COMPLIANCE desired for, gives you an idea of the importance and urgency of this report, otherwise ~~xxxxxxx~~ you would not be pressed very hard in complying with this order.

b- INSTRUCT all procurement personnel to EXERT such efforts in procuring MATIS (of different sizes), BOWFILES, CRIME SOLES of worn out Rubber Shoes, etc. These articles when procured, must be dumped or deposited along the road so as to facilitate transportation of same to the HQ by means of the trucks.

2. For immediate and imperative compliance.

CARLOS DIVINA PACIA  
Evt 2nd Lieut., 87th Inf.  
S-4

*[Signature]*  
MANUEL B. BAYLOSIS  
Clerk, GEN S-4

who are given the exclusive privilege to procure cereals from the area. The delivery of these cereals to the General Headquarters complying the quotas allotted for each Regiment as follows:

86th Inf. Regt.	- 3.4 cavans	(80 gantas)
86th "	- 10.2 "	(255 " )
87th "	- 6.8 "	(170 " )
88th "	- 13.6 "	(340 " )

4. It is informed that the above quotas are based upon the productivity of the respective regimental areas:

86th Inf. Regt.	- 10%	87th Inf. Regt.	- 20%
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THE MUNICIPAL GOVERNMENT OF DALAGUETE  
 C.E.R.U.F.I.

-3-

Page.	Section.	Lines	Error or Modification.
262 ✓	178-a ✓	3 ✓	Change 'entitled' at beginning of line to read 'entitled'
266 ✓	181-a ✓	Last ✓	Change '20' at end of line to read '30'
272 ✓	187-c ✓	Last ✓	Change 'seven' at beginning of line to read 'eight (8)'
390 ✓	267-a ✓	4 ✓	Eliminate the words 'or purchased'
551	435-(b)a	10-13	Change words 'on the' in line 10 to read 'governments as provided above' and eliminate entirely lines 11-13
317 ✓	208-a ✓	3 ✓	Change '1916' and '1917' to read '1906' and '1907'
386 ✓	264-a ✓	15 ✓	Change word 'pesion' to read 'pension'
428 ✓	302(5) ✓	5 ✓	Change 'A-6' to read 'A-5-6'
452 ✓	323 ✓	1 ✓	Change '427' to read '429'
494 ✓	383 ✓	10 ✓	Change 'section 16' to read 'sections 16 and 420'
494 ✓	384 ✓	Last ✓	Add after last word 'See also section 423'
495 ✓	385-d ✓	5 ✓	Modify certificate to read similar to that in section 421-f
497 ✓	386-d ✓	9 ✓	Change '(S)' after phrase '74, Receipts from cemeteries' to read 'p'
498 ✓	386-f ✓	7 ✓	Change 'sa' between words 'and' and 'Revenue' to read 'pa'
501 ✓	387-b ✓	3-4 ✓	Between these lines insert 'A-1(1), Sinking Fund Cash (Sec. 396(2))'
501 ✓	387-b ✓	4-5 ✓	Between these lines insert 'A-2-2, Current Account with Phil. Nat. Bank (or ..... Agency)'
501 ✓	387-b ✓	10-11 ✓	Between these lines insert 'B-3-4, Advances of Election Expenses (See Sec. 435)' and 'B-4-1, Advances of Cadastral Costs (See Sec. 58)'
501 ✓	387-b ✓	16-17 ✓	Between these lines insert 'E-8-4, School Pupils' Fund (See Sec. 544)'
501 ✓	387-c ✓	5-6 ✓	Between these lines insert 'U-3, Advances of Cadastral Costs (See Sec. 58)'
502 ✓	387-c ✓	6-7 ✓	Between these lines insert 'W-93, Technical and Scientific Equipment'

70

SUBJECT :

DATE :



UNITED STATES FORCES IN THE PHILIPPINES CD/mrb-  
CEBU AREA COMMAND  
THIRD BATTALION, 87TH INFANTRY

CD/dy

Nov. 21, 1944

1944

SUBJECT : Acknowledgment

TO : CA Roque Vilbar  
Local Depot Supervisor  
Malabuyoc, Cebu

1. This is to acknowledge the receipt of the "Reports of All Procurement Personnel" of the municipality of Malabuyoc, Cebu.

For the Battalion S-4:

*[Signature]*  
MANUEL R. BAYLOSIS  
Clock, OBN S-4

...s, all Regimental  
Committee and all

87th Inf

VD/cdr

st 1, 1944

ance and strict

by order of Capt. TABANAG:

(Sgd.) Victoriano Diaz  
VICTORIANO DIAZ  
svt. 1st Lieut., 87th Inf.  
Adjutant

UNITED STATES FORCES IN THE PHILIPPINES PAF/lbs  
CEBU AREA COMMAND  
HEADQUARTERS, 87TH INFANTRY

COPY FURNISHED: All Sn Comdrs, 87th Inf. ntry

for information, guidance and strict compliance.

by order of Major TRAZO:

(Signed) Francisco G. Montiveros  
(Typewritten) FRANCISCO G. MONTIVEROS  
svt 1st Lieut., 87th Inf.  
Adjutant

UNITED STATES FORCES IN THE PHILIPPINES ad-vo/pak  
HEADQUARTERS, CEBU AREA COMMAND  
OFFICE OF AG-OF S, 4-4

July 20, 1944

MEMORANDUM -  
all Regimental Commander, CAC  
In the Field

1. In connection with the present procurement system and to prevent misunderstanding and confusion between procurement personnel of the GAC and the Regiments, it is informed that the present usual procedure of procuring supplies and other foodstuffs should be followed, with exception of the cereals which should be procured alone by the respective regiments only.

2. To centralize the operation of procuring cereals by the regiments in their respective areas, effective August 1st, 1944, no Procurement Officers or agent of the General Headquarters are authorized to procure any cereals in the area where they are assigned.

3. To maintain the supply of cereals of the General Headquarters, the regiments who are given the exclusive privilege to procure cereals alone should make the delivery of these cereals to the General Headquarters complying the quotas allotted for each regiment as follows:

85th Inf. Regt.	- 3.4 cavans	(80 gantas)
86th "	- 10.2 "	(255 " )
87th "	- 6.8 "	(170 " )
88th "	- 13.6 "	(340 " )

4. It is informed that the above quotas are based upon the productivity of the respective regimental areas:

85th Inf. Regt.	- 10p	87th Inf. Regt.	- 20p
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THE MUNICIPAL GOVERNMENT OF DALAGUETE

CERU. P. I.

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501	387-b ✓	3-4 ✓	Between these lines insert

FORMS	QUAN	AS O
Residence Cert. Class-A	..	..
" " " " " " " "	..	..
" " " " " " " "	..	..
" " " " " " " "	..	..

CIRRI

*Chavez*

and Cash  
 Insert  
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Insert  
 Election  
 (35)' and  
 Cadastral

Insert  
 s' Fund

Insert 'U-3,  
 el Costs

Insert  
 Scientific

OFFICE OF THE  
 STATEMENT OF BALANCES OF  
 HAND AS OF DECEMBER 31

*Makabayan*  
*copy for*

DECLASSIFIED  
 Authority NND 883078



UNITED STATES FORCES IN THE PHILIPPINES  
CEBU AREA COMMAND  
THIRD BATTALION, 87th INFANTRY

OD/dy

August 1, 1944

*Leader Fabio Loyalty League*  
*Malabuyoc*  
COPY FURNISHED: All Local Depot Supervisors, all Depot Leaders, all Regimental  
VQ Commanders, all Chiefs Civilian Affairs Committee and all  
Leaders of all Women's Organization.

For strict compliance.

*[Signature]*  
CARLOS DIVINA GRACIA  
Bvt. 2nd Lieut., 87th Inf.  
Battalion S-4

UNITED STATES FORCES IN THE PHILIPPINES  
CEBU AREA COMMAND  
THIRD BATTALION, 87th INFANTRY

VD/edr

August 1, 1944

COPY FURNISHED: All Co Comdrs & sn. S-4, for information, guidance and strict  
compliance.

by order of Capt. TABANAG:

(Sgd.) Victoriano Diaz  
VICTORIANO DIAZ  
Bvt. 1st Lieut., 87th Inf.  
adjutant

UNITED STATES FORCES IN THE PHILIPPINES  
CEBU AREA COMMAND  
HEADQUARTERS, 87th INFANTRY

PRP/abs

COPY FURNISHED: All Sn Comdrs, 87th Inf. ntry

for information, guidance and strict compliance.

by order of Major TRAZO:

(Signed) Francisco O. Montiveros  
(Typewritten) FRANCISCO O. MONTIVEROS  
Bvt 1st Lieut., 87th Inf.  
adjutant

UNITED STATES FORCES IN THE PHILIPPINES  
HEADQUARTERS, CEBU AREA COMMAND  
OFFICE OF AG OF S, S-4

ad-vo/prk

July 20, 1944

MEMORANDUM -  
all Regimental Commander, CAC  
In the Field

1. In connection with the present procurement system and to prevent mis-  
understanding and confusion between procurement personnel of the GAC and the  
Regiments, it is informed that the present usual procedure of procuring supplies  
and other foodstuffs should be followed, with exception of the cereals which should  
be procured alone by the respective regiments only.

2. To centralize the operation of procuring cereals by the regiments in their  
respective areas, effective August 1st, 1944, no Procurement Officers or agent of  
the General Headquarters are authorized to procure any cereals in the area where  
they are assigned.

3. To maintain the supply of cereals of the General Headquarter, the regiments  
who are given the exclusive privilege to procure cereals alone should make the deli-  
very of these cereals to the General Headquarters complying the quotas allotted for  
each Regiment as follows:

85th Inf. Regt.	- 3.4 cavens	(80 gantas)
86th "	- 10.2 "	(255 " )
87th "	- 6.8 "	(170 " )
88th "	- 13.6 "	(340 " )

4. It is informed that the above quotas are based upon the productivity of the  
respective regimental areas:

85th Inf. Regt.	- 10%	87th Inf. Regt.	- 20%
86 "	- 30%	88th "	- 40%



GRADE FOUR LANGUAGE TEST-SECOND PERIOD

Cinatlilar District

School

TEST I

1. I was born on January 2, 1940.

2. Juan goes to school every day.

3. I am angry with my friend.

4. I rode the Cebu Autobus.

5. I always sleep in bed.

6. Did you go to church last fiesta?

7. Let us ride a horse back.

8. Juan has mangoes after dinner.

9. When I go out, Mr. Reyes

10. The children are running.

11. A ~~xxxxxxxxxxxx~~ expresses a complete

12. Always begin the word of every sentence with

13. A sentence that tells something is called a

14. A sentence that asks something is called a

15. Abbreviations are always followed by

16. Land of the ~~xxxx~~, returning;

17. Child of the ~~xxxx~~, returning;

18. With fervor ~~xxxx~~ adore.

19. These do our ~~xxxx~~ and joy.

20. Land ~~xxxx~~ and joy.

21. There are ~~xxxx~~ letters in the alphabet.

22. Comfortable is accented in the ~~xxxx~~ syllable.

23. Words in the dictionary are arranged ~~xxxx~~ syllables.

24. Caught has ~~xxxx~~ syllables.

25. Zamboan is a town. This sentence is wrong because

it is not capitalized.

TEST II

1. Dr. ~~xxxx~~

2. Mr. ~~xxxx~~

3. Lieut. ~~xxxx~~

4. Supt. ~~xxxx~~

5. Mrs. ~~xxxx~~

6. Capt. ~~xxxx~~

7. Aug. ~~xxxx~~

8. Fri. ~~xxxx~~

9. A. M. ~~xxxx~~

10. M. ~~xxxx~~

Score: No. R x 2

TEST III

Score: No. R x 2

10. ~~xxxx~~

9. ~~xxxx~~

8. ~~xxxx~~

7. ~~xxxx~~

6. ~~xxxx~~

10. ~~xxxx~~

Score: No. R x 2

TEST IV

Translate the following sentences into the vernacular:

1. I live in Zamboan.

2. Our fiesta will be held on September 30.

3. Many people will come to the fiesta.

4. We are preparing for the visitors.

5. We shall be happy during the fiesta.

Score: No. R x 2

GRADE FOUR LANGUAGE TEST-SECOND PERIOD

Cinatlilar District

School

TEST I

1. I was born on January 2, 1940.

2. Juan goes to school every day.

3. I am angry with my friend.

4. I rode the Cebu Autobus.

5. I always sleep in bed.

6. Did you go to church last fiesta?

7. Let us ride a horse back.

8. Juan has mangoes after dinner.

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15. Abbreviations are always followed by

16. Land of the ~~xxxx~~, returning;

17. Child of the ~~xxxx~~, returning;

18. With fervor ~~xxxx~~ adore.

19. These do our ~~xxxx~~ and joy.

20. Land ~~xxxx~~ and joy.

21. There are ~~xxxx~~ letters in the alphabet.

22. Comfortable is accented in the ~~xxxx~~ syllable.

23. Words in the dictionary are arranged ~~xxxx~~ syllables.

24. Caught has ~~xxxx~~ syllables.

25. Zamboan is a town. This sentence is wrong because

it is not capitalized.

TEST II

1. Dr. ~~xxxx~~

2. Mr. ~~xxxx~~

3. Lieut. ~~xxxx~~

4. Supt. ~~xxxx~~

5. Mrs. ~~xxxx~~

6. Capt. ~~xxxx~~

7. Aug. ~~xxxx~~

8. Fri. ~~xxxx~~

9. A. M. ~~xxxx~~

10. M. ~~xxxx~~

Score: No. R x 2

TEST III

Score: No. R x 2

10. ~~xxxx~~

9. ~~xxxx~~

8. ~~xxxx~~

7. ~~xxxx~~

6. ~~xxxx~~

10. ~~xxxx~~

Score: No. R x 2

TEST IV

Translate the following sentences into the vernacular:

1. I live in Zamboan.

2. Our fiesta will be held on September 30.

3. Many people will come to the fiesta.

4. We are preparing for the visitors.

5. We shall be happy during the fiesta.

Score: No. R x 2

5. Be can be seen strictly due to view of



---(-Page 2)---

It can be seen that the HQs are consuming thirty-four (34) cawns weekly.

5. In view of the foregoing clarifications and to avoid misunderstanding in the future the delivery of cereals to the General Headquarters should be accomplished strictly every Saturday of the week effective August 12, 1944.

6. The respective Regimental S-4's will take charge of the delivery and facilities of transportation of all quota supplies, and the Quartermaster Depot personnel will take charge of the security of these supplies while deposited temporarily in their chain of Depots during the period of the transit until said supplies are properly delivered by the agents of the Regimental S-4 to the Office of the Area Quartermaster, C&C.

7. That for proper maintenance of the daily subsistence of HQs and Divisional Units it is imperative that the aforementioned provisions should be strictly complied with accordingly.

By order of Lieut-Colonel CUSHING:

(Signed) Agaton Medina

(Typewritten) AGATON MEDINA

Pvt Major, Infantry

AO of S, S-4

RECORDED  
3.19.44



U  
H

TO ALL  
Municipal Treasurers  
Province of Cebu

(SGD.) D. M. FABRILA  
Provincial Treasurer

"2. In connection with the premium of the Provincial and City Treasurers who are also ex-officio treasurers of particular centers, it is desired to inform that the payment thereof had been discontinued since October 1, 1939. E. D. AGUIAR Director of Health BY: (SGD.) ENRIQUE R. OCHOA Chief, Division of Maternal and Child Hygiene"

"Respectfully returned to the Director of Health, the Honorable, the Secretary of Finance, and the Auditor-General, approving the recommendation contained in the enclosed letter dated August 12, 1940, to discontinue the practice of granting extra compensation or premium to municipal treasurers who are ex-officio treasurers of particular centers effective December 31, 1940, in accordance with the policy laid down by the Cabinet on this matter."

- 20. There are 26 letters in the alphabet.
- 21. Comfortable is accented in the second syllable.
- 22. Words in the dictionary are arranged alphabetically.
- 23. Caught has two syllables.
- 24. Samboan is a town. This sentence is wrong because Samboan is not capitalized.

Score: No. R x 2 30

TEST II

What do you mean by the following abbreviations?

- |                                |                           |
|--------------------------------|---------------------------|
| 1. Dr. <u>Doctor</u>           | 6. Capt. <u>Captain</u>   |
| 2. Mr. <u>Monsieur</u>         | 7. Aug. <u>August</u>     |
| 3. Lieut. <u>Lieutenant</u>    | 8. Fri. <u>Friday</u>     |
| 4. Supt. <u>Superintendent</u> | 9. A. M. <u>Afternoon</u> |
| 5. Mrs. <u>Mistress</u>        | 10. M. <u>Monday</u>      |

Score: No. R x 2 10

TEST III

Arrange the following words alphabetically:  
Manila; Cebu; Alegria; Tarlac; Thomas; Woman; Rosa; Dumanjug; Catmon; Samboan

- |                    |                   |
|--------------------|-------------------|
| 1. <u>Alegria</u>  | 6. <u>Alegria</u> |
| 2. <u>Samboan</u>  | 7. <u>Thomas</u>  |
| 3. <u>Cebu</u>     | 8. <u>Manila</u>  |
| 4. <u>Dumanjug</u> | 9. <u>Samboan</u> |
| 5. <u>Catmon</u>   | 10. <u>Tarlac</u> |

Score: No. R x 2 10

TEST IV

Translate the following sentences into the vernacular:

- 1. I live in Samboan. Magkakaayo sa Samboan
- 2. Our fiesta will be held on September 30. Ang mga fiesta namin magkakaayo sa Sept. 30.
- 3. Many people will come to the fiesta. Cadaghan nga mga tao magkakaayo sa atong fiesta
- 4. We are preparing for the visitors. Magkakaayo sa mga bisita
- 5. We shall be happy during the fiesta. Magkakaayo sa mga fiesta

Score: No. R x 2 10



CERTIFICATE

I hereby certify as Claims Investigator, Sr., Hq. Claims Service, PHILRYCOM, APO 707, that I personally conferred with Lt. Col. James M. Cushing, Overall Commander of the resistance movement in the province of Cebu, better known as the CEBU AREA COMMAND, and was able to obtain pertinent facts relative to various claims for services rendered by civilians under his command.

That in the conference so conducted, Lt. Col. James M. Cushing refused to make commitments as to the probable rates of compensation commensurate with the kind of service rendered by each and every civilian, with the exception of Depot in-charge and Supervisors, whom he recommends to receive daily rates fixed at ₱2.00. Procurement agents under the direct supervision of depot in-charge or supervisors were not included in his recommendation. In my personal opinion, services rendered by civilians in the capacity as depot in-charge or supervisors were more important than those of procurement agents, inasmuch as they (depot in-charge or supervisors) were responsible for the distribution of the procured materials or supplies to the different units composing the Cebu Area Command; they were the very persons responsible for the functioning smoothly of all procurement agencies of the said command; and, moreover, they were stationed and posted in procurement depots, whole day and, possibly, whole night, as were from time to time required by commanding officers of the unit concerned.

In view of the recommendation made by Col. Cushing that a depot in-charge or supervisor be allowed compensation at the rate of ₱2.00 per day, it is logical that the men (procurement agents) working under him, be also allowed compensation at the rate of ₱1.00 per day.

*Vicente T. Quano*  
VICENTE T. QUANO  
Investigator, Sr  
Team No. 8

I certify that the foregoing statement was made by the party signing the same voluntarily before me on this 18th day of December, 1947.

*Fitzgerald N. Salter*  
FITZGERALD N. SALTER  
Assistant Director  
Team No. 8

DECLASSIFIED  
Authority: MWD 883078



CERTIFICATE

17 December 1947

I, in my former capacity as member of the defunct Cebu Area Command Guerrilla Force, more commonly known as the CEBU AREA COMMAND, do hereby certify that the type of currency always implied to be used in defraying expenses incurred by said command during the period of its existence, was the genuine pre-war Philippine Currency of the Commonwealth Government prior to the Japanese invasion.

*Vicente Olano*  
VICENTE T. OLANO  
Investigator, Sr  
Team No. 6

DECLASSIFIED  
Authority MWD 883078

EXH. F

ever paid for their services. In connection with the "gadadores", it should be pointed out that approximately 110 tons of supplies were brought to the Philippines on the submarine at Caceres ~~and transhipped~~ *Jmc* to Cebu. Later, about August, 1944, 30 tons were transferred from Negros and 10 tons were shipped from Mindanao. In addition, in January

*Victor Basco (MWD)*



REPUBLIC OF THE PHILIPPINES )

: S.S.

QUEZON CITY )

A F F I D A V I T

I, JAMES M. CUSHING, Lieutenant Colonel, CE, Commanding Officer, 43rd Infantry Regiment, Cebu Area Command, Cebu, certify as follows:

That as Commanding Officer of the Cebu Area Command during the Japanese occupation, I am very familiar with the obligations incurred by the Cebu Area Command with reference to services rendered.

That the services that were rendered to the Cebu Area Command may be roughly divided into three groups which are: services rendered by a large group of people as volunteer guards, services rendered by various persons including volunteer guards outside of the scope of their ordinary guard duty in carrying supplies from boats landing on the beaches of Cebu to the guerrilla forces located in the interior, and services rendered in constructing an airfield at Toburan and a road from Asturias to Adlowan. These are the main groups of services rendered and will include practically all of the services with a possible few exceptions in certain instances where small bridges were constructed. The services for construction of bridges comprise only a small amount of man hours.

That of the above groups the volunteer guards in performing services in their capacity as volunteer guards were not promised payment for such services and no subordinate commander has authority to incur such obligations. However, some guards performed services as "cargadores" by hauling supplies from the coast where the ships and submarines landed supplies to the interior where a large percentage of the guerrilla forces usually stayed. For their services as "cargadores" the volunteer guards were promised payment at a latter date. To the best of my knowledge, very few, if any, of these volunteer guards or others persons who served as "cargadores" were ever paid for their services. In connection with the services of the "cargadores", it should be pointed out that approximately 110 tons of supplies were brought to the Philippines on the submarine at Caceres ~~and transhipped~~ to Cebu. Later, about August, 1944, 30 tons were transferred from Negros and 10 tons were shipped from Mindanao. In addition, in January

*James M. Cushing*



1945, 100 tons were brought to Sibonga, Cebu, from Leyte. In February 1945, another 100 tons were brought this time to Toledo, Cebu, from Leyte. Both of the latter shipments were made by LCI <sup>From</sup> ~~to~~ *JMS* Leyte.

The total tonnage of known supplies brought to Cebu which was transferred from the coast to the interior for use of the guerrillas was 350 tons. Since I figure that one man could carry 40 pounds of these supplies per day, the total man days expended for "cargadoring" is 87,500. A large percentage of these man days were performed by volunteer guards.

The airfield at Toburan was constructed with agreement between the Cebu Area Command and the laborers that they would be paid for their services. The airfield was constructed by 1,500 men in 50 hours; the road from Asturias to Adlowan was also constructed under agreement to pay all persons performing the services.

*Sig. cut out for file*

... formally authorized  
s but merely helped out  
to the cause of the

I certify that the above statement consisting of two pages was made by the party signing the same voluntarily before me this 3rd day of November 1947 in Quezon City, Philippines.

*Fitzgerald N. Salter*

FITZGERALD N. SALTER  
Certifying Claims Investigator

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Authority NND 883078



C E R T I F I C A T E

24 September 1947

I, JAMES M. CUSHING, formerly Commanding Officer, Cebu Area Command, with the rank of Lt. Col., Inf., certifies as follows:

1. That in my capacity as such Commanding Officer of said guerrilla unit, I can testify of a certainty that there was no form of government in Cebu, either municipal or provincial, established inside the guerrilla held-territories;
2. That the Civil Affairs Committee and the Anti-profiteering campaigners were not a part of any form of government but were merely agencies of the guerrilla forces in Cebu, the duties of each member of which was to procure food supplies and to supervise procurement depots of the four regiments of the Cebu Area Command;
3. That services rendered as early as 1942 to the end of 1943 by civilian persons in the capacity as Chairman or member of the two organizations above named are not to be paid for the reason that during these years procurement activities were accomplished by, or under the supervision of military personnel who were sometimes aided by these persons who were not formally authorized to do procurement activities but merely helped out through a patriotic desire to the cause of the guerrilla.

It is, therefore, believed advisable that members of the Civil Affairs Committee and Anti-profiteering campaigners be paid at the rate recommended by the undersigned for a procurement depot supervisor and procurement agent.

/s/ James M. Cushing  
/t/ JAMES M. CUSHING  
Ex-Commanding Officer  
Cebu Area Command

A CERTIFIED TRUE COPY:

FRED H. BEHAN  
Captain, CAC  
Difector, Team No. 8

EXH. E

v/ FRANCISCO M. MERCADO

v/ ORLANDO S. RUIZ  
t/ ORLANDO S. RUIZ

s/ Gerardo Alfafara  
t/ GERARDO ALFAFARA

A TRUE COPY:

*Fitzgerald N. Salter*

FITZGERALD N. SALTER  
Asst., Director, Team No. 8  
Hq. Claims Service, PHILRYCOM

DECLASSIFIED  
Authority MWD 883078

*Francisco M. Mercado*



C E R T I F I C A T E

This is to certify that I have on this date, 13 August 1947, interviewed Colonel James M. Cushing, formerly, Commanding Officer of the guerrilla resistance movement in the Province of Cebu, relative to claims filed with this office for services rendered by civilian persons in different capacity during the period from September 1942 to Aug. 1, 1945. In connection with this interview, the following information was obtained:

- N-8
1. That during the years 1942 and 1943, procurement activities in this province were accomplished by or thru the supervision of military personnel, who were sometimes aided by civilians who were not formerly authorized to do procurement activities but merely helped out of a patriotic desire to do so for the cause of the guerrilla;
  2. That beginning January 1944, the Cebu Area Command began the employment of civilian persons in the procurement of food supplies and other equipments; these persons were designated Procurement Agents and Depot Supervisors. This policy was adopted by the Cebu Area Command in order to cope with the increasing supply problem resulting from the growing strength of our force;
  3. That the Cebu Area Command employed S-2 or G-2 operatives, nurse, clerks, doctors, etc., as early as 1942, and that the Cebu Area Command recognized the services rendered by these persons from 1942 up to 1945 since they were directly connected with the military activities of the command;
  4. That Volunteer Guards employed by this guerrilla organization in roads and airfield constructions and in hauling supplies from aboard American submarines and LCI's which had landed in Caseres, Sibonga, Toledo, Cebu, and elsewhere, are to be paid; the basis of their salaries to be determined according to the number of days for which services were actually performed, at an average work of 8-hours per day.
  5. That those volunteer guards who have rendered services to the Cebu Area Command in guard duties, are not to be paid for the reason that such kind of work was for the benefit of civilian populace.

That the interview was made in the presence of Atty. Francisco M. Mercado and Messrs. Orlando S. Ruiz and Gerardo Alfafara.

s/ Vicente T. Ouano  
t/ VICENTE T. OUANO  
Interviewing Claims Investigator

We hereby certify to the correctness of the foregoing certificate.

s/ Francisco M. Mercado  
t/ FRANCISCO M. MERCADO

s/ Orlando S. Ruiz  
t/ ORLANDO S. RUIZ

s/ Gerardo Alfafara  
t/ GERARDO ALFAFARA

A TRUE COPY:

*Fitzgerald N. Salter*

FITZGERALD N. SALTER  
Asst., Director, Team No. 8  
Hq. Claims Service, PHILRYCOM

DECLASSIFIED  
Authority MWD 883078



TO: Claims Service, PHILRYCOM  
Cebu Branch

ATTENTION: V. T. GUANO

In answer to your letter of inquiry dated 28 July 1947, Subject: "Services of Civilians", I wish to state the following:

- DECLASSIFIED**  
Authority: NDP 883078
- a. *N.B.* { Due to the large area and widely dispersed army units, in order to cover all parts of Cebu, it was found that doctors, nurses, dentists and professional help to attend this army could not be covered by the Table of Organization; it was therefore decided that additional personnel would be attached for this purpose. Also included were intelligence operatives, procurement agents, procurement supervisors and depot in-charge.
- b. Positions of civilians attached was recognized in consonance with their professional and technical ability.
- c. Civilian operatives have in most part been incorporated into a recognized roster of the CAC, however, there remains an undetermined number of uninducted civilians not carried in the approved roster of the Cebu Area Command. Determination of these cases largely depended upon the cooperation and recommendation of the Regt'l Commanders and Bn CO, G-2, who employed the services of these intelligence operations and who carry direct appointment by any of the above-mentioned officers. I *N.B.* { recommend that procurement supervisors and depot in-charge receive a salary of approximately ₱2.00 a day for the period of time in which their services were used starting January 1944 when this services was expanded to include civilian procurement supervisors and depot in-charge.
- d. *N.B.* { It was understood that civilians operating in an attached capacity directly under army supervision would be paid after the liberation provided compensation would be authorized by the U. S. Army.
- e. *N.B.* { No definite date of termination of civilian attached can be stated by the undersigned but it is believed that all services were terminated by the 1st of August 1945 at which time the 43rd Regt PA was activated from the 82nd Div PA-Guerrilla.
- f. That sometime in April 1945 the telephone central was established and telephone operators were hired as civilian operators with promise of compensation corresponding with their respective civilian salaries.

s/ James M. Cushing  
JAMES M. CUSHING  
Commanding Officer  
Cebu Area Command

A TRUE COPY:

*Fitzgerald N. Salter*

FITZGERALD N. SALTER  
Asst. Director,  
Team No. 8, Hq, Claims  
Service, PHILRYCOM



I hereby certify that I have made a thorough investigation of guerrilla activities in the Cebu area and have determined the following facts from conferences with former guerrilla leaders, former volunteer guard leaders and numerous civilians who had a part in the resistance movement during the occupation period.

On 15 May 1942 the USAFFE forces in the Cebu area surrendered to the Japanese. In September 1942 a group of former American and Filipino officers and civilians organized the first Cebu Guerrilla Force. This force was under the overall command of Brevet Majors Harry Fenton and James Cushing. Major Fenton was in charge of the administrative staff and Major Cushing was in charge of the tactical staff. In August 1943 in order to collect a large sum of money promised them by the Japanese, Lt. Cols. Estrella and Valenzuela ordered the capture of 22 leading guerrilla officers. One of the officers captured was Lt. Col. Fenton who was given a quick court martial and later executed. At the time this occurred Lt. Col. Cushing was in Negros on a tactical mission. Upon his return from Negros he immediately assumed full command and removed the rebel elements before they could finally betray the whole force to the Japanese.

The Cebu Guerrilla Force was finally recognized by Hq AFPAC on 12 February 1944 at which time it became the Cebu Area Command, USFIP, sometimes known as the Cebu Command. This organization became the 82nd Division with Lt. Col. James Cushing in command. The 82nd Division was composed of the following organizations:

<u>Unit</u>	<u>CO</u>
Hq Company	Capt. Paterno Trinidad
MP Bn	Maj. Bernard Hale
QMS Units	Maj. Alfredo C. Vargas, Division QM
85th Infantry	Lt. Col. Espiritu
86th Infantry	Lt. Col. Maximo Albinda
87th Infantry	Maj. Luis Jakosalem (1943) Lt. Col. Abel F. Trazo (1944)
88th Infantry	Lt. Col. Alejandro Almendras (Maj. Bernard Hale, 1st CO)

On 1 August 1945 the 82nd Division became the 43rd Infantry Regiment PA and took over all the duties of the Cebu Area Command with Lt. Col. Olegario Baura as its first commander. The present commander of the 43rd Infantry PA is Lt. Col. Maximo Albinda.

The procurement of foodstuffs and other necessary supplies during the time that the guerrilla force was recognized became quite a problem. Because of the large area which the 82nd Division covered the supply function had to be decentralized.

There were special procurement officers from the G-4 Section of the 82nd Division who were authorized to procure needed items in any of the 82nd Division sectors. These special procurement officers were given specific authority by the commanding officer of the 82nd Division through Maj. Agaton Medina, Division G-4 to commandeer these needed items. These procurement officers did not, however, do all of the procuring for the division. The G-4 of the 82nd Division through the authority given him by the commanding officer gave the authority to procure necessary foodstuffs and other supplies to the various regimental S-4s. Since the regiments were deployed over a very large area the regimental S-4s in turn passed this authority to the battalion S-4s. The battalion S-4s in turn passed the authority to procure down to the company commanders. Company commanders then supplied their own companies in the following manner: Any officer, non-commissioned officer or private was given the authority

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Authority: NND 883078

File DIS

Statistics  
Action

make file  
Colon Buenvilla,  
Braw.

Reserve (Braw)



to procure necessary foodstuffs or supplies when and if there was a need. Since each company was operating in what might be considered enemy territory and since there were many collaborators and informers not to mention the Japanese troops in the area any individual who knew the area and who had friends in the area was given the assignment to procure necessary items. The men that procured were authorized to issue receipts in the name of the commanding officers. In all cases procurement was done with the knowledge and consent of the commanding officer. The few records that were kept by these company commanders for the most part have been destroyed.

There were no special forms printed for use as receipts and no special written form was adopted by all of the units. As a result the receipts vary greatly due to the fact that many different individuals with different educations and different training issued receipts. As a general rule, however, any receipt entitled "Donation Receipt" meant that the items received were considered a donation to the cause and were not to be paid for. When a receipt was headed "Confiscated", there never was an intent to pay by the procuring units. Generally items were confiscated under the following circumstances:

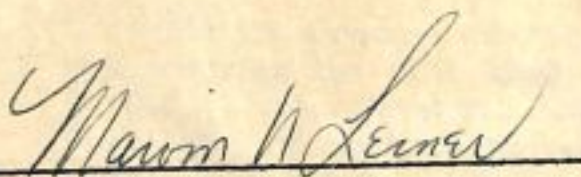
1. To prevent the owners from turning them over to the Japanese.

2. When the owner was a proven spy or collaborator.

The 82nd Division set a ceiling price on foodstuffs in its various regimental areas. The prices did vary, however, due to the supply in the areas. The ceiling prices were considerably higher than 1941 prices and were considerably lower than civilian prices at the time of procurement. At the present time there is no complete list of the ceiling prices available. Although ceiling prices were set the army did not use them because they had to promise prices three or four times the ceiling prices in order to get the items they needed.

s/ Marvin N. Lerner  
MARVIN N. LERNER  
2d Lt INF  
Investigating Officer  
Claims Service, AFWESPAC

A CERTIFIED TRUE COPY:

  
\_\_\_\_\_  
MARVIN N. LERNER  
2d Lt. INF  
\_\_\_\_\_

MNL/abp

DECLASSIFIED  
Authority: AFD 883078



C E R T I F I C A T E

I hereby certify that I have made a thorough investigation of guerrilla activities in the Cebu Area and have determined the following facts from conferences with former guerrilla leaders, former volunteer guard leaders and numerous civilians who had a part in the resistance movement during the occupation period.

On 15 May 1942 the USMFE forces in the Cebu Area Surrendered to the Japanese. In September 1942 a group of former American and Filipino officers and civilians organized the first Cebu Guerrilla Force. This force was under the overall command of Brigadier Major George Fenton and James Cushing. Major Fenton was in charge of the administrative staff and Major Cushing was in charge of the tactical staff. In August 1943, Lt. Col. Fenton was captured by opposing guerrillas, court-martialed, and later executed by Lt. Col. Estrella. At the time this occurred, Lt. Col. Cushing was in Negros on a tactical mission. Upon his return from Negros he immediately assumed full command from Lt. Col. Estrella. Lt. Col. Estrella was subsequently court-martialed and executed.

The Cebu Guerrilla Force was finally recognized by Hq AFPAC on 12 February 1944 at which time it became the Cebu Area Command, USFIP, sometimes known as the Cebu Command. This organization became the 82nd Division with Lt. Col. James Cushing in command. The 82nd Division was composed of the following organization:

<u>Unit</u>	<u>CO</u>
Hq Company	Major Bernard Hale
MP Bn	Maj. Alfredo C. Vargas,
QMS Units	Div QM
85th Infantry	Lt. Col. Espiritu
86th Infantry	Lt. Col. Maximo Albinda
87th Infantry	Maj. Luis Jakosalem (1943)
	Lt. Col. Abel F. Trazo (1944)
88th Infantry	Lt. Col. Alejandro Almandras
	(Maj. Bernard Hale 1st CO)

On 1 August 1945 the 82nd Division became the 43rd Infantry Regiment PA and took over all the duties of the Cebu Area Command with Lt. Col. Olegario Daura as its first commander. The present commander of the 43rd Infantry PA is Lt. Col. Maximo Albinda.

The procurement of foodstuffs and other necessary supplies during the time that the guerrilla force was recognized became quite a problem. Because of the large area which the 82nd Division covered the supply function had to be decentralized.

N.B. { There were special procurement officers from the G-4 Section of the 82nd Division who were authorized to procure needed items in any of the 82nd Division sectors. These special procurement officers were given specific authority by the commanding officer of the 82nd Division through Maj. Agaton Medina, Division G-4 to command these needed items. These procurement officers did not, however, do all of the procuring for the division. The G-4 of the 82nd Division through the authority given him by the commanding officer passed this authority to Regimental S-4s. The Regimental S-4s in turned authorized Bn S-4s, who delegated company commanders

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Victor P. ...



N.B

to procure necessary foodstuffs or supplies when and if there was a need. Since each company was operating in what might be considered enemy territory and since there were many collaborators and informers not to mention the Japanese troops in the area any individual who knew the area and who had friends in the area was given the assignment to procure necessary items. The men that procured were authorized to issue receipts in the name of the commanding officers. In all cases procurement was done with the knowledge and consent of the commanding officer. Some of the records that were kept by the company commanders, battalion S-4s and by the regimental S-4s have now been turned over to Guerrilla Section, Branch Office S, Claims Service, AFWESPAC. There are also some records which were kept by Civilian Volunteer Guard procurement officers which have also been turned over to the Guerrilla Section.

In the early days of the guerrilla on Cebu there were no printed forms for receipts. After the recognition, however, all regiments did have printed receipts or mimeographed receipts which were to be issued. In most cases a temporary receipt was issued first and it was intended that a printed receipt would be issued at a later date, but because of the hectic situation and scarcity of printed receipts very few were actually issued. When a printed receipt was issued in place of a written one, the written receipt was always taken by the officer who issued the printed one.

Many of the receipts had as a heading, DONATION RECEIPT or had inserted in them, "Donation", "Voluntary Contribution" or "Without Promise of Compensation". Affidavits from the various commanding officers state that these words were placed in the non-printed receipts to protect the procurement officers from future personal liability.

The 82nd Division set a ceiling price on foodstuffs in its various regimental areas. The price would vary, however, because of the supply in the various regimental areas. The ceiling prices set by the various regimental S-4s was considerably lower than civilian prices at the time of procurement.

On 27 April 1946, the 43rd Inf Regt PA started on its last phase of demobilization. On that date all officers, non-commissioned officers and privates who were not actually being used in processing the equipment for sale as surplus were demobilized. On 6 May 1946 the 43rd Inf Regt PA was completely deactivated and on that date, sale of all its equipment determined to be surplus, took place.

s/ Walter J. Jasin  
WALTER J. JASIN  
1st Lt., QMC  
Investigating Officer  
Claims Service, AFWESPAC

A ~~photocopy~~ TRUE COPY:

*Fitzgerald N. Salter*

FITZGERALD N. SALTER

Asst. Director, Team 8

Hq. Cls. Sv., PHILRYCOM

/ff

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Authority: NND 883078



A F F I D A V I T

I, JAMES M. CUSHING, Lieutenant Colonel, CE, Commanding Officer, 43rd Infantry Regiment, Cebu Area Command, certify to the following:

That as Commanding Officer of the Cebu Area Command during the period of recognition, I had occasion to have some dealings with the guerrilla forces located on the Island of Bohol.

The Commanding Officer of the Guerrilla Forces on the Island of Bohol was Ismael Ingeniero. I have occasion to know on good authority that at one time the Guerrilla Forces on the Island of Bohol had approximately 87,000 sacks of rice stored at Carmen on the same island. It is my understanding that the guerrilla forces on Bohol collected this rice through commandeering. Sometime after the rice was collected the Japanese penetrated the Area and hauled the rice away in trucks for their own use.

I understand that the guerrilla forces on Bohol issued script for use as currency under the authorization of Colonel Wendell Fertig of the 10th Military District. A considerable number of the contractual obligations with reference to the procuring of materials, supplies, and services rendered the guerrilla forces on Bohol were discharged by the payment of script.

Considerable amount of supplies were furnished the Bohol Forces by Mrs. Segura, a contractor of Cebu City.

*James M. Cushing*  
JAMES M. CUSHING  
Affiant

I certify that the foregoing statement consisting of one page was made by the party signing the same voluntarily before me this 3rd day of November 1947 in Quezon City, Philippines.

*Fitzgerald N. Salter*  
FITZGERALD N. SALTER  
Certifying Claims Investigator

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Authority NND 883078

*Handwritten notes on the right margin of the document, including the name 'Fitzgerald N. Salter' and other illegible scribbles.*



*10th MID  
Guerrillas*

C E R T I F I C A T E

I, MAJ. V. O. TIONGSON, FS, Regional Officer, Visayas, Mindanao & Sulu, in my capacity as an officer in the Philippine Army do hereby certify that there were no funds available for the procurement of necessary items for the 82nd Division, Cebu Area Command, during the year 1945. That at the present time there is still no money available to pay for items procured during the year 1945 by the recognized guerrilla forces.

SG. V. O. Tiongson

SG. V. O. Tiongson  
Maj. FS.

A True Copy

O-1726  
OO- 17-X-224

*Adolf Magallanes*  
Adolf Magallanes  
Information Unit  
Processing Sec.

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Authority MWD 883078

*(Vertical text on right edge)*



A F F I D A V I T

I, ABEL F. TRAZO, Filipino, of age, married, and resident of Cebu City, being first duly sworn according to law, depose and say:

1. That I was continuously connected with the guerrilla movement in the Province of Cebu since its inception in the later part of 1942 where I served in the following capacities:

- From 27 Dec 1943 to 10 Feb 1944, as Commanding Officer, Southern Cebu Force;
- From 11 Feb 1944 to 26 Mar 1945, as Commanding Officer, 87th Inf Regt, CAC;
- From 27 Mar 1945 to 1 Aug 1945, as Commanding Officer, 87th Inf Regt, 82 Div., PA;

2. That as such officer of the Cebu Area Command, I know it for certain that no funds at all were available to settle obligations incurred by the Command during the years 1942, 1943, and the greater part of 1944;

3. That I have personal knowledge of the fact that sometime in September 1944, ₱450,000.00 in genuine Philippine currency was shipped from Australia to Cebu, having been actually present at the time the American submarine "Nautilus", which brought the money, bobbed up from the waters off Caseres, Cebu, and having seen this amount turned over to Lt. Col. James Cushing, Commanding Officer, Cebu Area Command, right where the submarine had landed;

4. That I have also personal knowledge of the fact that, intended as it was for operational expenses of the Cebu Area Command until such time as the American liberation forces came in, this money was used for partial payments of the salaries of soldiers, for intelligence work, and for other phases of activities or operations;

5. That, to the best of my knowledge and belief, this money was also used in paying 1/3 of the value of articles or supplies procured by the Cebu Area Command after the date of the receipt of the money from Australia (SWPA), in which case said partial payments were always duly noted down in the receipts of procurement issued to owners for the balance remaining unpaid, and that receipts which did not contain any such notations of partial payment were never paid for any part of their value;

6. That, shortly after the American liberation forces landed in Cebu on 26 March 1945, certain claims were filed for payment with the Cebu Area Command and vouchers for some thereof were prepared and accomplished; however, what little had been left of the ₱450,000.00 was sufficient to settle only a few claims; consequently, other thousands of claims could not be paid.

Witness:

s/ O. S. Ruiz  
s/ Gerardo Alfafara

s/ Abel F. Trazo  
t/ ABEL F. TRAZO, O-36674  
Lt-Col., Inf. (PA)  
Relieved

Subscribed and sworn to before me this 15th day of April 1947.

CERTIFIED TRUE COPY:

s/ Rizalito Abanto  
t/ RIZALITO ABANTO  
Capt., Inf. AUS  
Asst Director, Cebu Branch  
Office, Claims Service,  
PHILRYCOM

*Rizalito Abanto*  
RIZALITO ABANTO  
Capt., Inf. AUS  
Asst Director, Cebu Branch  
Office, Claims Service,  
PHILRYCOM

/mfb

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Authority: NND 883078



HEADQUARTERS  
 UNITED STATES ARMY FORCES WESTERN PACIFIC  
 OFFICE OF THE COMMANDING GENERAL

OSCP 322

APO 707  
 17 July 1946

SUBJECT: Revision of recognition Date for Cebu Area Command, 8th Military District, USFIP

TO : The Chief of Staff, Philippine Army, APO 75.

1. The unit list below is recognized by the Commanding General, AFWESPAC, as having been an authorized element of the Philippine Army inducted into the services of the armed forces of the United States on the date appearing in the column headed "Revised Recognition Date,"

<u>Unit</u>	<u>Presented Recognition Date</u>	<u>Revised Recognition Date</u>
Cebu Area Command, 8th MD, USFIP	22 Jan 44	3 Sept 42
XXX	XXX	XXX

FOR THE COMMANDING GENERAL:

/s/ W. P. Moore  
 /t/ W. P. MOORE  
 Lt. Col., AGD  
 Ass't Adj Gen

A TRUE EXTRACT COPY:

*Fitzgerald N. Salter*  
 FITZGERALD N. SALTER  
 Assistant Director  
 Team No. 8

EXH. \_\_\_\_\_

103. Junior Officer  
 104. Junior Officer  
 " " " "  
 XXX

GREGORIO Y. RAVAGO  
 MARCIAL OYAO  
 MARCELINO COMMENDADOR  
 XXX  
 2<sup>nd</sup> LT INF  
 2<sup>nd</sup> LT INF  
 3<sup>rd</sup> LT INF  
 XXX

A TRUE EXTRACT COPY:

*Fitzgerald N. Salter*  
 FITZGERALD N. SALTER  
 Asst. Director, Team 8  
 Claims Service, PHILKRCOM

/s/ Daniel M. Iway  
 /t/ DANIEL M. IWAY  
 Major, Infantry  
 AC of S, G - 1

*Protesto*  
*Reveria (M...)*

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 Authority: AWD 883078



April 16, 1945

Subject: Station List

To : AC of S, G - 4

The following is a list of Officers in this Division with their respective ranks and organization:

XXX

XXX

XXX

THIRD BATTALION, 85TH INF

BATTALION STAFF

81. Battalion Commander	PLACIDO ABSOLO	CAPT INF
82. Cancelled		
83. S-2	FILEMON A. MENDOZA	2 <sup>nd</sup> LT INF
84. S-3	CORNELIO CARREON	1 <sup>st</sup> LT INF
85. S-4	FELIX ALQUEZA	2 <sup>nd</sup> LT INF

HQ & HQ CO

86. Company Commander	SIMEON B. LABAJO	2 <sup>nd</sup> LT INF
-----------------------	------------------	------------------------

"I" COMPANY

87. Company Commander	GREGORIO G. RODRIGUEZ	1 <sup>st</sup> LT INF
88. Executive Officer	AGRIPTINO POTESIAS	2 <sup>nd</sup> LT INF
89. Junior Officer	DAMASO ABELLANA	2 <sup>nd</sup> LT INF
90. Junior Officer	HONORATO E. MACARIS	2 <sup>nd</sup> LT INF
91. Junior Officer	PEDRO ALFANTE	3 <sup>rd</sup> LT INF

"K" COMPANY

92. Company Commander	JULITO Z. TROCIO	1 <sup>st</sup> LT INF
93. Executive Officer	ISIDRO T. SOLIHON	2 <sup>nd</sup> LT INF
94. Junior Officer	LEONARDO E. CANOY	2 <sup>nd</sup> LT INF
95. Junior Officer	MARCIANO ANCHETA	2 <sup>nd</sup> LT INF
" "	EDUARDO MERCADO	2 <sup>nd</sup> LT INF

"L" COMPANY

96. Company Commander	GAUDENCIO B. TUDTUD	1 <sup>st</sup> LT INF
97. Executive Officer	MAURICIO CAOILE	1 <sup>st</sup> LT INF
98. Junior Officer	JOSE BELTRAN	2 <sup>nd</sup> LT INF
99. Junior Officer	VENERANDO CABALLERO	2 <sup>nd</sup> LT INF
100. Junior Officer	PACIFICO BIRAC	3 <sup>rd</sup> LT INF
" "	ORLANDO HERNANE	3 <sup>rd</sup> LT INF

"M" COMPANY

101. Company Commander	BIENVENIDO C. CANETE	1 <sup>st</sup> LT INF
102. Executive Officer	BIENVENIDO B. TUDTUD	2 <sup>nd</sup> LT INF
103. Junior Officer	GREGORIO Y. RAVAGO	2 <sup>nd</sup> LT INF
104. Junior Officer	MARCIAL OYAO	2 <sup>nd</sup> LT INF
" "	MARCELINO COMMENDADOR	3 <sup>rd</sup> LT INF

XXX

XXX

XXX

A TRUE EXTRACT COPY:

*Fitzgerald N. Salter*  
FITZGERALD N. SALTER  
Asst. Director, Team 8  
Claims Service, PHILRYCOM

/s/ Daniel M. Iway  
/t/ DANIEL M. IWAY  
Major, Infantry  
AC of S, G - 1

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Authority NND 883078



April 16, 1945

Subject: Station List

To : AC of S, G - 4

The following is a list of Officers in this Division with their respective ranks and organization:

XXX

XXX

XXX

SPECIAL STAFF

46. Asst Area Quartermaster BUENAVENTURA CANOY CAPT QMS

1<sup>st</sup> QMS COMPANY

99. Junior Officer QUIRICO DE LA CERNA 2<sup>nd</sup> LT INF

XXX

XXX

XXX

/s/ Daniel M. Iway  
/t/ DANIEL M. IWAY Major, Infantry  
AC of S, G - 1

A TRUE EXTRACT COPY:

*Fitzgerald N. Salter*

FITZGERALD N. SALTER  
Asst. Director, Team 8  
Hq. Cls. Sv., PHILRYCOM

CERTIFIED TRUE COPY:

*[Signature]*

FRED H. DEAN  
Captain, SAC  
Director, Team 8

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Authority: MWD 883078

*[Handwritten notes on right margin]*



DECLASSIFIED  
CERTIFICATE

I hereby certify that during the period of the Guerrilla of the Cebu Area Command, the S-4 of the 3rd Bn 85th Inf. CAC, did not keep a roster of all the soldiers on TDY with the S-4 of the 3rd Bn 85th Inf. CAC, and therefore did not keep a roster of the Civilians Attached, in the Procurement System under my supervision as S-4 of the said Battalion. I always requested before, to allow me to keep my own roster of the soldiers under me and assigned to the S-4, but my requests were always turned down for all the soldiers who were on TDY with me as S-4, were carried in the roster of the different companies of the 3rd Bn 85th Inf. CAC.

However, the late Captain Catalino T. Alfafara, the Regimental S-4 of the 85th Inf. Cebu Area Command ordered me before to submit to his office a list of the names of the Civilians Attached to the Procurement System as authorized Procurement Agents in my area. I submitted a list of all my Procurement Agents and Civilian Attached including those who were assigned to work with us in the administration of the different Haciendas. I have no more copy of this list in my file.

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Authority MND 883078

/s/ Felix Alquesa

/t/ FELIX P. ALQUEZA

Formerly: 2nd Lt. Inf. PA, S-4, 3rd Bn 85th Inf. CAC  
Investigating Officer, Claims Service, APWESPAC

Mar. 22, 1946 to June 12, 1946

Processed: May 25, 1945

Reprocessed: Jan. 10, 1946

Demobilized: June 30, 1946, MPC;VZ

A TRUE COPY:

*Fitzgerald N. Salter*

FITZGERALD N. SALTER  
Assistant Director  
Team No. 8

EXH. I-2

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Authority MND 883078



BRANCH OFFICES  
CLAIMS SERVICE, AFWESPAC  
APO 1000 - CEBU

20 June 1946

MEMORANDUM:-

In connection with the wage claim which was recently received in Headquarters, Claims Service, AFWESPAC, (Claim of Martina Canada), I deemed it advisable to make a hurried investigation of unpaid wage claims of USAFFE.

It appears that the District Engineer was authorized to construct airfields and other defense measures for USAFFE. To meet the obligations in connection with this construction, the District Engineer approved vouchers and submitted them to the USAFFE Finance Officer for payment. These vouchers were for services rendered, materials supplied, and also covered labor payrolls. In the case of labor payrolls, paymasters were also appointed by the District Engineer and received their funds from the USAFFE Finance Officer. Members of the District Engineer's Office who were actually working in the field on defense projects were paid by USAFFE, and the others were paid by the Province.

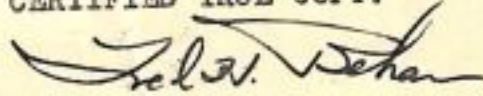
A conference with the Assistant District Engineer who was also the Assistant District Engineer prior to the Japanese invasion, disclosed that most of the obligations, including wages, were paid by the USAFFE up until about two or three weeks prior to the Japanese invasion on April 10, 1942. He informed me that USAFFE always had sufficient funds to meet these obligations. He said that some of the funds were borrowed from the Provincial Treasurer by the Army Finance Officer. He showed me copies of various unpaid payrolls which have been recovered and which have been submitted either to HPA or to Recovered Personnel Division, AFWESPAC. I observed that the copies of these payrolls were for wages for periods subsequent to March 15, 1942. It appears, therefore, that most wage claims in connection with defense operations of the District Engineer for USAFFE were paid for.

One point of procedure which differs from the procedure used by the District Engineer on Negros Occidental is the fact that in Cebu vouchers were paid solely by the Army Finance Officer and not by the Provincial Treasurer. In Negros Occidental, the Provincial Treasurer paid all the vouchers of the District Engineer in connection with defense projects for USAFFE.

The District Engineer of Cebu Province prior to the Japanese invasion is now located in Manila. However, many of his assistants can be located in the Provincial Capitol, City of Cebu.

/s/ Charles M. Menapace  
/t/ CHARLES M. MENAPACE  
1st Lt., JAGD  
Officer-in-Charge

CERTIFIED TRUE COPY:



FRED H. BEHAN  
Captain, CAC  
Director, Team #8

DECLASSIFIED  
Authority MWD 883078

*Vertical handwritten note on the right margin:*  
States (Papania)



BRANCH OFFICES  
CLAIMS SERVICE, AFWESPAC  
APO 1000 - CEBU

20 June 1946

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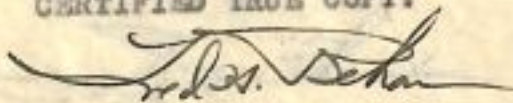
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/s/ Charles M. Menapace  
/t/ CHARLES M. MENAPACE  
1st Lt., JAGD  
Officer-in-Charge

CERTIFIED TRUE COPY:



FRED H. BEHAN  
Captain, CAC  
Director, Team #3

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Authority: NND 883078

*Handwritten notes on the right margin:*  
District Engineer (Manila)  
Beahan (Manila)



20 June 1946

MEMORANDUM:-

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It appears that the District Engineer was authorized to construct airfields and other defense measures for USAFFE. To meet the obligations in connection with this construction, the District Engineer approved vouchers and submitted them to the USAFFE Finance Officer for payment. These vouchers were for services rendered, materials supplied, and also covered labor payrolls. In the case of labor payrolls, paymasters were also appointed by the District Engineer and received their funds from the USAFFE Finance Officer. Members of the District Engineer's Office who were actually working in the field on defense projects were paid by USAFFE, and the others were paid by the Province.

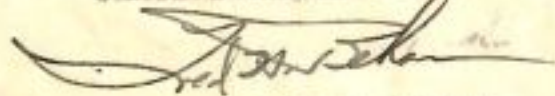
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/s/ Charles M. Menapace  
/t/ CHARLES M. MENAPACE  
1st Lt., JAGD  
Officer-in-Charge

CERTIFIED TRUE COPY:



FRED H. BEHAN  
Captain, CAC  
Director, Team #8



REPUBLIC OF THE PHILIPPINES)

QUEZON CITY

S.S. DECLASSIFIED  
Authority ND 883078  
A F F I D A V I T

I, JAMES M. CUSHING, Lieutenant Colonel, CE, Commanding Officer, 43rd Infantry Regiment, Cebu Area Command, certify to the following:

That as Commanding Officer of the Cebu Area Command during the period of recognition, I had occasion to have some dealings with the guerrilla forces located on the Island of Bohol.

The Commanding Officer of the Guerrilla Forces on the Island of Bohol was Ismael Ingeniero. I have occasion to know on good authority that at one time the Guerrilla Forces on the Island of Bohol had approximately 87,000 sacks of rice stored at Carmen on the same island. It is my understanding that the guerrilla forces on Bohol collected this rice through commandeering. Sometime after the rice was collected the Japanese penetrated the Area and hauled the rice away in trucks for their own use.

I understand that the guerrilla forces on Bohol issued script for use as currency under the authorization of Colonel Wendell Fertig of the 10th Military District. A considerable number of the contractual obligations with reference to the procuring of materials, supplies, and services rendered the guerrilla forces on Bohol were discharged by the payment of script.

Considerable amount of supplies were furnished the Bohol Forces by Mrs. Segura, a contractor of Cebu City.

*James M. Cushing*  
JAMES M. CUSHING  
Affiant

I certify that the foregoing statement consisting of one page was made by the party signing the same voluntarily before me this 3rd day of November 1947 in Quezon City, Philippines.

*Fitzgerald N. Salter*  
FITZGERALD N. SALTER  
Certifying Claims Investigator

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Authority ND 883078



I hereby certify that I have made a thorough investigation of guerrilla activities in the Cebu area and have determined the following facts from conferences with former guerrilla leaders, former volunteer guard leaders and numerous civilians who had a part in the resistance movement during the occupation period.

On 15 May 1942 the USAFFE forces in the Cebu area surrendered to the Japanese. In September 1942 a group of former American and Filipino officers and civilians organized the first Cebu Guerrilla Force. This force was under the overall command of Brevet Majors Harry Fenton and James Cushing. Major Fenton was in charge of the administrative staff and Major Cushing was in charge of the tactical staff. In August 1943 in order to collect a large sum of money promised them by the Japanese, Lt. Cols. Estrella and Valenzuela ordered the capture of 22 leading guerrilla officers. One of the officers captured was Lt. Col. Fenton who was given a quick court martial and later executed. At the time this occurred Lt. Col. Cushing was in Negros on a tactical mission. Upon his return from Negros he immediately assumed full command and removed the rebel elements before they could finally betray the whole force to the Japanese.

The Cebu Guerrilla Force was finally recognized by Hq AFPAC on 12 February 1944 at which time it became the Cebu Area Command, USFIP, sometimes known as the Cebu Command. This organization became the 82nd Division with Lt. Col. James Cushing in command. The 82nd Division was composed of the following organizations:

<u>Unit</u>	<u>CO</u>
Hq Company	
MP Bn	Maj. Bernard Hale
QMS Units	Maj. Alfredo C. Vargas, Division QM
85th Infantry	Lt. Col. Espiritu
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87th Infantry	Maj. Luis Jakosalem (1943)
	Lt. Col. Abel F. Trazo (1944)
88th Infantry	Lt. Col. Alejandro Almendras
	(Maj. Bernard Hale, 1st CO)

On 1 August 1945 the 82nd Division became the 43rd Infantry Regiment PA and took over all the duties of the Cebu Area Command with Lt. Col. Clegario Baura as its first commander. The present commander of the 43rd Infantry PA is Lt. Col. Maximo Albinda.

The procurement of foodstuffs and other necessary supplies during the time that the guerrilla force was recognized became quite a problem. Because of the large area which the 82nd Division covered the supply function had to be decentralized.

There were special procurement officers from the G-4 Section of the 82nd Division who were authorized to procure needed items in any of the 82nd Division sectors. These special procurement officers were given specific authority by the commanding officer of the 82nd Division through Maj. Agaton Medina, Division G-4 to commandeer these needed items. These procurement officers did not, however, do all of the procuring for the division. The G-4 of the 82nd Division through the authority given him by the commanding officer gave the authority to procure necessary foodstuffs and other supplies to the various regimental S-4s. Since the regiments were deployed over a very large area the regimental S-4s in turn passed this authority to the battalion S-4s. The battalion S-4s in turn passed the authority to procure down to the company commanders. Company commanders then supplied their own companies in the following manner: Any officer, non-commissioned officer or private was given the authority

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to procure necessary foodstuffs or supplies when and if there was a need. Since each company was operating in what might be considered enemy territory and since there were many collaborators and informers not to mention the Japanese troops in the area any individual who knew the area and who had friends in the area was given the assignment to procure necessary items. The men that procured were authorized to issue receipts in the name of the commanding officers. In all cases procurement was done with the knowledge and consent of the commanding officer. The few records that were kept by these company commanders for the most part have been destroyed.

There were no special forms printed for use as receipts and no special written form was adopted by all of the units. As a result the receipts vary greatly due to the fact that many different individuals with different educations and different training issued receipts. As a general rule, however, any receipt entitled "Donation Receipt" meant that the items received were considered a donation to the cause and were not to be paid for. When a receipt was headed "Confiscated", there never was an intent to pay by the procuring units. Generally items were confiscated under the following circumstances:

1. To prevent the owners from turning them over to the Japanese.

2. When the owner was a proven spy or collaborator.

The 82nd Division set a ceiling price on foodstuffs in its various regimental areas. The prices did vary, however, due to the supply in the areas. The ceiling prices were considerably higher than 1941 prices and were considerably lower than civilian prices at the time of procurement. At the present time there is no complete list of the ceiling prices available. Although ceiling prices were set the army did not use them because they had to promise prices three or four times the ceiling prices in order to get the items they needed.

s/ Marvin N. Lerner  
MARVIN N. LERNER  
2d Lt INF  
Investigating Officer  
Claims Service, AFWESPAC

A CERTIFIED TRUE COPY:

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MNL/abp

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Authority MWD 883078

*Proctor, Roscoe (MNL)*



C E R T I F I C A T E

I hereby certify that I have made a thorough investigation of guerrilla activities in the Cebu Area and have determined the following facts from conferences with former guerrilla leaders, former volunteer guard leaders and numerous civilians who had a part in the resistance movement during the occupation period.

On 15 May 1942 the USFFE forces in the Cebu Area Surrendered to the Japanese. In September 1942 a group of former American and Filipino officers and civilians organized the first Cebu Guerrilla Force. This force was under the overall command of Private Major Jerry Benton and James Cushing. Major Benton was in charge of the administrative staff and Major Cushing was in charge of the combat staff. In August 1943, Lt. Col. Benton was captured by opposing guerrillas, court-martialed, and later executed by Lt. Col. Estrella. At the time this occurred, Lt. Col. Cushing was in Negros on a tactical mission. Upon his return from Negros he immediately assumed full command from Lt. Col. Estrella. Lt. Col. Estrella was subsequently court-martialed and executed.

The Cebu Guerrilla Force was finally recognized by Hq AFPAC on 12 February 1944 at which time it became the Cebu Area Command, USFIP, sometimes known as the Cebu Command. This organization became the 82nd Division with Lt. Col. James Cushing in command. The 82nd Division was composed of the following organization:

<u>Unit</u>	<u>CO</u>
Hq Company	Major Bernard Hale
MP Bn	Maj. Alfredo C. Vargas,
QMS Units	Div QM
85th Infantry	Lt. Col. Espiritu
86th Infantry	Lt. Col. Maximo Albinda
87th Infantry	Maj. Luis Jakosalem (1943)
	Lt. Col. Abel F. Trazo (1944)
88th Infantry	Lt. Col. Alejandro Almendras
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Authority NND 883078

Mansueto (Pawar)



Certificate - Guerrilla Activities in Cebu (Cont'd)

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In the early days of the guerrilla on Cebu there were no printed forms for receipts. After the recognition, however, all regiments did have printed receipts or mimeographed receipts which were to be issued. In most cases a temporary receipt was issued first and it was intended that a printed receipt would be issued at a later date, but because of the hectic situation and scarcity of printed receipts very few were actually issued. When a printed receipt was issued in place of a written one, the written receipt was always taken by the officer who issued the printed one.

Many of the receipts had as a heading, DONATION RECEIPT or had inserted in them, "Donation", "Voluntary Contribution" or "Without Promise of Compensation". Affidavits from the various commanding officers state that these words were placed in the non-printed receipts to protect the procurement officers from future personal liability.

The 82nd Division set a ceiling price on foodstuffs in its various regimental areas. The price would vary, however, because of the supply in the various regimental areas. The ceiling prices set by the various regimental S-4s was considerably lower than civilian prices at the time of procurement.

On 27 April 1946, the 43rd Inf Regt PA started on its last phase of demobilization. On that date all officers, non-commissioned officers and privates who were not actually being used in processing the equipment for sale as surplus were demobilized. On 6 May 1946 the 43rd Inf Regt PA was completely deactivated and on that date, sale of all its equipment determined to be surplus, took place.

s/ Walter J. Sasin  
WALTER J. SASIN  
1st Lt., Q/C  
Investigating Officer  
Claims Service, AFMESPAC

A CERTIFIED TRUE COPY:

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\_\_\_\_\_  
/ff

DECLASSIFIED  
Authority: UNCLAS 883078



C E R T I F I C A T E

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Authority: AFD 883078

*Proctor  
Cassano (Pawson)*



Certificate - Guerrilla Activities in Cebu (Cont'd)

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s/ Walter J. Sasin  
WALTER J. SASIN  
1st Lt., QMC  
Investigating Officer  
Claims Service, AFMESPAC

A CERTIFIED TRUE COPY:

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C E R T I F I C A T E

15 August 1947

I have on this date interviewed claimant, Esperanza Ylanan in connection with several claims filed by her, one of which was PRO 5C-10634. This statement was resorted to inasmuch as claimant continuously changed her allegations upon the preparation of each statement for her to sign.

Upon first interrogating claimant and showing her receipt contained in this file, allegedly issued on 18 July 1943, the claimant stated to me that this receipt was prepared on 18 July 1943 and that she evacuated from Bogo because of Japanese operations and upon her return at latter date, she found the original receipt contained in this claim to be remaining although her house was burned. Claimant was asked whether she owned any great extent of land inasmuch as she was claiming for a large amount of corn when her several claims were totaled. She stated that she owned land; however, when informed we would contact her municipal mayor to ascertain the extent of land she owned, she stated that she obtained the corn she was claiming through buy and sell. It should be noted that claimant in PRO 5C-7702 claimed for 178 cavans of corn which were all commandeered on the same date. Claimant stated that she stored these in the house of her family, that is the reason why she could have such a large amount at one time. Claimant was asked if she had paid the tax of her house in 1946, she said that she had; however, when told that she should produce this tax receipt, she stated that her house was burned down in 1945. Claimant then stated that she must have been mistaken in her previous statement when her attention was called to this glaring inconsistency, that is, of her house burning down in 1945 yet paying taxes in 1946.

During the interrogation of the claimant she was informed that certain statements had been taken from Ex-Lt. Jose Carrasco in which he repudiated certain of his previous statements in connection with her claims. Claimant at this instance stated that the statements of Carrasco were untrue and that all of her statements were true (although she contradicted herself on numerous occasions). Inasmuch as the receipts, statements, and records that Jose Carrasco recently made for the claimant are the basis of her claims, her refuting his statements are her rebuttal of her own claim.

*James M. Gassaway*  
JAMES M. GASSAWAY  
Acting Director, Branch Office  
Claims Service, Cebu City  
Cebu

Q: When did you certify to these milling records that bears your signature?

A: In December 1946 or January 1947.

Q: How can you certify exact amounts three years later?

A: I had records.

Q: When did you lose your records?

A: In 1943.

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S T A T E M E N T

I, ESPERANZA YLANAN, of legal age, Filipino, married, and a resident of the Municipality of Bogo, Cebu, do hereby declare:

That I asked Lt. Jose Carrasco to make the receipt contained in the file, 5C-10634; that although the date on the receipt is 18 July 1947, the receipt was prepared at my request in 1946. *ss.*

*Esperanza Ylanan*  
ESPERANZA YLANAN

I certify that the foregoing statement was made by the party signing the same voluntarily before me on this 14th day of August 1947.

*James M. Gassaway II*  
JAMES M. GASSAWAY II  
Acting Director  
Branch Office, Claims Service  
Cebu City, Cebu

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**S T A T E M E N T**

I, ESPERANZA YLANAN, of legal age, Filipino, married, and a resident of the Municipality of Bogu, Cebu, do hereby declare:

That the wooden part of my car was painted blue and the hood was black; that the car was registered in my name in 1941; that I bought this car in 1940 or 1941 for P800.00; that my brother originally bought the car from a Chinese, Singe Taingo;

That Lt. Jose Carrasco was present when my car was commandeered and he actually took it from me. Lt. Carrasco drove away in the car at that time. He had a driver but I don't know who he was. I am certain, however, that Lt. Carrasco drove away in the car at that time when it was taken from me by the guerrillas.

*Esperanza Ylanan*  
ESPERANZA YLANAN

I certify that the foregoing statement was made by the party signing the same voluntarily before me on this 14th day of August 1947.

*J. M. Gassaway II*  
JAMES M. GASSAWAY II  
Acting Director  
Branch Office, Claims Service  
Cebu City, Cebu

3

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**AFFIDAVIT**


DECLASS

I, JOSE T. CARRASCO, Filipino citizen, of legal age, married, resident of Cebu City, Cebu, now M/Sgt. QMS, PA, after having been duly sworn according to law, do hereby depose and say:

1. That I joined the Guerrilla movement on 5 October 1942 at Bogo, Cebu, with the Far Northern Sector, Cebu Area Command. I remained in Bogo as Executive Officer of the 2nd Battalion until the end of October 1943. During the first part of September 1943, I was sent to the Central Headquarters as Supply Officer. I remained in this location and in this capacity until December 1943 at which time I returned to Bogo as Procurement Officer until October 1944 when I was called back to the Central Headquarters as Supply Officer for the G-4 until March 1945.

2. That the run-about of Esperanza Ylanan had already been converted to a wagon. I don't know the color of her automobile, but I know that it was complete. I don't know if it had spare tires. I signed a receipt for this car upon the order of Major Medina (then Captain), who at that time was the Commander of my unit. I didn't actually take the car. I think Capt. Espanola took the car but I am not sure. I rode on this car many times and the members of the Guerrilla used it on many occasions. That I don't know what finally happened to the car. The last time I saw it was in 1943. I don't know what happened to it after that.

3. That we took the car and I issued a receipt for it no later than the third week of December 1942. I remember this approximate date because I remember the date of the bombing of Bogo, Cebu, which took place on December 12, 1942, and we took the car not more than a week after that date.

  
JOSE T. CARRASCO  
M/Sgt, QMS, PA

Subscribed and sworn to before me this 4th day of August 1947.

RIZALITO ABANTO  
Capt., Inf., AUS  
Branch Office, Claims Sv.  
Cebu City, Cebu

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A F F I D A V I T

I, JOSE T. CARRASCO, Filipino citizen, of legal age, married, a resident and with postal address in the District Supply Depot, 8th Military District, Cebu City, after being duly sworn to in accordance to law, do hereby answer the below propounded questions:

Q: When were you transferred from Sector 13?

A: In August 1943, I was transferred from Sector 13 to Cebu City, Cebu.

Q: These milling operations referred to in this case took place in Bogo, Cebu, did they not?

A: Yes.

Q: When did you go back to Bogo?

A: I went to Bogo, Cebu, on December 1943.

Q: Were you not in Bogo on the dates for which the claimants are claiming that they milled corn?

A: No, I was not.

Q: How were you able to certify to the milling records for September 1943? (See affidavit of Jose Carrasco, dated 22 November 1946)

A: It was my mistake. I misread the affidavit.

Q: Then, we cannot use your affidavit as evidence in this case?

A: No, it is not good.

Q: Why do you sign such statements?

A: I did not swear to it.

Q: If you were not in this area during September 1943 why did you certify to the milling records for this month?

A: I just sign part. The rest is an addition.  
(See red line.)

Q: When did you certify to these milling records that bears your signature?

A: In December 1946 or January 1947.

Q: How can you certify exact amounts three years later?

A: I had records.

Q: When did you lose your records?

A: In 1943.



Q: Is there any basis for you to certify as to the correctness of this record?

A: No, there is none.

Further, affiant sayeth not.

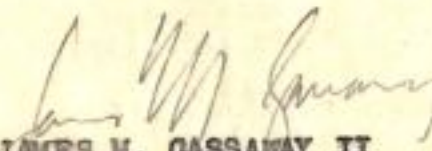
s/ Jose T. Carrasco  
t/ JOSE T. CARRASCO

Subscribed and sworn to before me on this 5th day of March 1947, at Cebu City, Cebu.

s/ Rizalito Abanto  
t/ RIZALITO ABANTO  
Capt Inf AUS  
Asst Director, PHILRYCOM

JMG/abp

A TRUE COPY:

  
JAMES M. GASSAWAY II  
Acting Director  
Branch Office, Claims Service  
Cebu City, Cebu

/ff

Carrasco (Paterno)



~~Letter~~ *Reavis (Mun)*

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