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DIRECTORATE OF  
INTELLIGENCE

# Intelligence Memorandum

*Communist Units Participating in Attacks  
During the Tet Offensive*

*30 January Through 13 February 1968*

ARMY review(s) completed.

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CENTRAL INTELLIGENCE AGENCY  
Directorate of Intelligence  
21 February 1968

INTELLIGENCE MEMORANDUM

Communist Units Participating in Attacks  
During the Tet Offensive  
30 January Through 13 February 1968

Summary

A review of field reporting since the start of the current Communist offensive indicates that approximately 58,000 Communist main and local forces were committed in attacks on urban areas and military installations through 13 February. (For detailed data on forces available and engaged in the Tet offensive, see Appendixes A and B.) Of this total, about 37 percent were North Vietnamese Army (NVA) troops and another 29 percent were Viet Cong (VC) main force troops. The remaining 34 percent consisted of VC local forces which had been reinforced for the attacks by the upgrading of local guerrillas. On the basis of MACV's latest order of battle of 115,000 men, the Communists would appear to have committed about 50 percent of their regular forces to the attacks.

If the reported losses of 32,500 killed in action and 5,500 detained applied solely to the VC/NVA regular forces, the Communists would have lost more than 65 percent of the forces committed to the Tet offensive. This would have been a devastating blow. However, there are a number of pieces of evidence which suggest that such an interpretation would overstate the Communist manpower drain.

First of all, VC/NVA forces participating in the offensive were augmented by numbers of

Note: This memorandum was produced by CIA. It was prepared by the Office of Economic Research with the assistance of the Vietnamese Affairs Staff and coordinated with the Office of Current Intelligence. It analyzes developments reported through 13 February 1968.

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guerrillas operating in independent units or integrated into local force units. Second, there was extensive VC activity to raise new recruits. Third, casualties included laborers conscripted to move VC supplies, as well as a number of civilians in densely populated areas taken under attack. Almost certainly the rate of casualties among new and relatively untrained forces was higher than among hard-core troops.

In summary, a number of factors suggest that the VC/NVA losses, although high, are not as serious as first believed. Most recently, the enemy has been taking advantage of his greater control of the countryside to accelerate recruiting among the rural population. All of these developments make it difficult to assess the current enemy manpower situation with any accuracy.

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Introduction

1. The intensity of the Communist Tet offensive is reflected in the fact that 39 of South Vietnam's 44 provincial capitals, plus the autonomous cities of Saigon and Da Nang, were attacked. All of them were subjected to artillery and mortar fire or ground assault, and most of them were hit within the first three days. At least 35 of these capitals and the two autonomous cities were physically penetrated by Communist armed forces. In addition, at least 71 district capitals also were attacked. (For a list of the provincial and district capitals attacked, see Appendix B.) The offensive was aimed at civilian centers of authority, as well as at military installations such as base camps, airfields, and logistical facilities.

2. The Tet offensive is a part of the winter-spring campaign which the Communists have described as being the "decisive" phase of the war. As a maximum objective, the Communists hoped the campaign would culminate in a general uprising which would involve severe defeats for Allied military forces and would lead to US withdrawal from South Vietnam. At the same time, they also hoped that large-scale political agitation combined with attacks on urban areas would result in the collapse of the South Vietnamese government and create conditions favorable for a settlement and the establishment of a coalition government on Communist terms.

3. The Tet offensive also has several more immediate tactical objectives: (1) to disperse and tie down Allied military units in defensive positions, (2) to disrupt South Vietnamese centers of political authority, and (3) to demonstrate the inability of the South Vietnamese government to protect the population. In addition, the Communists may be attempting to gain greater control over a larger segment of the rural population by disrupting or destroying the pacification program while Allied forces are diverted to the protection of urban areas.

4. Although the Communists have not accomplished as much as they had hoped in this offensive, they have dealt a severe psychological blow to an urban population, accustomed to relative security from the active phase of the war. The Vietnamese

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populace appears to be dismayed at the apparent ease with which the Communists were able to enter the cities in strength and attack key installations. Large portions of some cities, including Hue, My Tho, and Ban Me Thuot, have been destroyed, and the increasing number of refugees and homeless created by the attacks have imposed substantial new economic and social burdens on an already heavily burdened government.\* The Communists also inflicted considerable damage on Allied military installations, in addition to tying down a number of Allied military forces to restoring security in urban areas.

5. Despite these achievements, the Communists failed to organize any significant support from the general populace. Moreover, the offensive has been waged at a considerable cost in terms of losses of men and weapons.\*\* The importance of the loss of men lies less in the numbers killed, which are believed to be overstated, than it does in the caliber of the troops lost. Although guerrillas, recently infiltrated personnel, and untrained new recruits probably account for many of the casualties, the identification of units taking part in the assaults indicates that a considerable number of skilled, well-trained VC/NVA infantry, sappers, and special-action troops also were lost.

#### Forces Committed to the Tet Offensive

6. A review of field reporting since the start of the Communist offensive, although still incomplete, provides sufficient information to identify most of the enemy units directly participating in the attacks against urban areas and military installations.\*\*\* These units are listed in Appendix B, which shows that as of 13 February (Saigon time), approximately 58,000 Communist main and local forces had been actively committed in

\* See ER IM 68-20, The Effects of the Tet Offensive on the Economy of South Vietnam as of 15 February 1968, 16 February 1968, SECRET

\*\* For additional information on enemy losses, see paragraph 9 and Appendix B.

\*\*\* This memorandum does not include attacks on military installations in the Khe Sanh area.

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the Tet attacks. The number of Communist forces committed to reserves and defensive positions for the Tet offensive is not considered in this memorandum.

7. About 22,000, or 37 percent of the 58,000 actively committed, have been identified as North Vietnamese troops. All of these troops were located in the I and II Corps areas, where they accounted for 60 to 65 percent of the attacking forces. Nearly 17,000, or about 45 percent of the 36,000 VC forces offensively engaged, were main force troops, the remainder being local force troops. In addition, it is believed that a considerable portion of the guerrilla forces, which were built up in preparation for the current offensive, directly participated in the attacks.\* Some of the guerrillas were upgraded to bring VC main and local force units up to full order-of-battle strength and, therefore, are believed counted in the total estimate of VC/NVA forces. However, the figure of 58,000 is understated to the extent that certain main and local force units and independent guerrilla units which participated in the attacks have not been identified. Evidence also indicates that the attacking units contained a number of new, inexperienced recruits and that civilians were impressed to provide support to these units.

8. On the basis of MACV's order of battle of 31 December 1967, which lists 115,000 VC/NVA maneuver and combat-support troops for the entire country, the Communists appear to have committed about 50 percent of their main and local forces to the attacks. At least 7 percent of the troops tentatively identified in the attacks, however, are not listed in MACV's order of battle. (For the methodology used in estimating these troops, see Appendix C.) These units are not as yet carried in the order of battle because they are newly formed, recently infiltrated, or previously unidentified.\*\* Examples of these three include the

\* A separate OER report on the role of the guerrillas in the Tet offensive is being prepared.

\*\* MACV's acceptance and rejection criteria for Communist units, particularly for newly infiltrated units, tend to minimize the number of units and soldiers listed for any [footnote continued on p. 6]

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510th and 511th VC local force battalions, the 31st regiment of the 341st NVA division, and the Nha Trang Municipal Unit.

9. More than 32,500 of the attacking forces reportedly had been killed and another 5,500 detained as of 13 February. The many uncertainties attached to these data make them extremely difficult to evaluate, particularly in terms of their impact on enemy strength. The compilation of field reporting on enemy forces committed in the III Corps area, for example (see Table 4), falls far short of the numbers reported killed and detained (see Table 5). Even allowing for incompleteness in the identification of units, the implied loss rate of the data presently available for the III Corps area imply a loss rate far in excess of that which is reasonably possible. It seems clear, therefore, that the number of enemy losses should not be compared with the number of main and local forces listed in the order of battle or the numbers engaged in the attacks. There is sufficient evidence to support a judgment that the enemy casualties include (1) guerrillas operating in independent guerrilla units; (2) guerrillas recently upgraded to main and local force units; (3) new recruits; (4) laborers conscripted to move supplies for the attacks; and (5) civilians in densely populated areas taken under attack.

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*point in time. MACV's order of battle of 31 December 1967 indicates a decline in the size of the main and local forces from the order of battle of 31 October. Evidence suggests, however, that the Communists actually were in the process of increasing the size of their regular units during this period in preparation for the Tet offensive.*

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APPENDIX A

Forces Available and Engaged in the TET Offensive  
(30 January-13 February 1968)

Table 1

Countrywide Data on the Tet Offensive

Friendly force available	<u>1,186,700</u>				
US forces <u>a/</u>	490,700	(153,600) <u>b/</u>			
Third-nation forces	60,700	(33,800) <u>b/</u>			
South Vietnamese forces <u>c/</u>	635,300				
		<u>NVA</u>	<u>VC</u>		
Communist forces available <u>d/</u>	<u>224,500</u>	<u>55,600</u>	<u>168,900</u>		
Maneuver		45,500	55,200		
Combat support		10,000	4,500		
Administrative service		100	37,600		
Guerrilla			71,600		
Estimated Communist main and local forces identified as attacking urban areas and military installations	<u>57,600</u>				
North Vietnamese	21,500				
Viet Cong	36,100				
Main force	16,800				
Local force	19,300				
Casualties and weapons losses <u>e/</u>					
<u>Casualties</u>	<u>US</u>	<u>South Vietnamese</u>	<u>Third-Nation Forces</u>	<u>Total</u>	<u>Communist</u>
Killed in action	1,073	2,245	65	3,383	32,549
Wounded in action	5,488	8,373	259	14,120	N.A.
Detained					5,528
<u>Enemy weapons losses</u>					
Individual	7,967				
Crew served	1,227				

a. As of 29 January 1968.

b. Numbers in parentheses represent ground combat forces.

c. Preliminary figures; as of 1 January 1968. Includes RF/PF forces.

d. As reported in MACV Order of Battle Summary, 1 November through 31 December 1967.

e. As reported by MACV as of 13 February 1968 (Saigon time).

Table 2  
Friendly Forces Available

	Total	I Corps	II Corps	III Corps	IV Corps
US forces a/	<u>490,700</u> (153,600) b/	138,700 (61,000)	148,400 (39,000)	189,200 (49,500)	14,400 (4,100)
Army	327,000 (115,200)	33,600 (22,600)	118,000 (39,000)	166,100 (49,500)	9,300 (4,100)
Marine Corps	74,600 (38,400)	74,500 (38,400)	Negl.	100	
Navy/Coast Guard	32,600	23,400	2,000	3,800	3,400
Air Force	56,500	7,200	28,400	19,200	1,700
Third-nation forces	<u>60,700</u> (33,800)	6,200 (3,800)	39,000 (24,400)	15,500 (5,600)	
South Vietnamese forces c/	<u>635,300</u>	99,700	142,200	217,200	176,200
Regular	340,200	55,400	70,500	152,500	61,800
RF/FF	295,100	44,300	71,700	64,700	114,400
Total	<u>1,186,700</u>	<u>244,600</u>	<u>329,600</u>	<u>421,900</u>	<u>190,600</u>

a. As of 29 January 1968.

b. Numbers in parentheses represent ground combat forces.

c. Preliminary figures; as of 1 January 1968.

Table 3

Communist Forces Available a/

	<u>Total</u>	<u>I Corps</u>		<u>II Corps</u>		<u>III Corps</u>		<u>IV Corps</u>
	<u>224,500</u>	63,200		57,500		54,100		49,700
		<u>NVA</u>	<u>VC</u>	<u>NVA</u>	<u>VC</u>	<u>NVA</u>	<u>VC</u>	<u>VC</u>
		<u>26,900</u>	<u>36,300</u>	<u>17,700</u>	<u>39,800</u>	<u>11,000</u>	<u>43,100</u>	<u>49,700</u>
Maneuver	100,700	21,900	10,600	14,100	10,100	9,500	17,100	17,400
Combat support	14,500	5,000	700	3,500	800	1,500	2,200	800
Administrative service	37,700		7,600	100	5,500		16,200	8,300
Guerrillas	71,600		17,400		23,400		7,600	23,200

a. As reported in MACV's Monthly Order of Battle Summary, 1 November through 31 December 1967.

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Table 4

Estimated Communist Main and Local Forces  
Identified as Attacking Urban Areas and Military Installations

	<u>Total</u>	<u>I Corps</u>	<u>II Corps</u>	<u>III Corps</u>	<u>IV Corps</u>
North Vietnamese	21,500	9,800	11,700		
Viet Cong	36,100	6,200	6,200	10,300	13,400
Main force	16,800	2,400	3,900	6,000	4,500
Local force	19,300	3,800 a/	2,300	4,300	8,900
Total	<u>57,600</u>	<u>16,000</u>	<u>17,900</u>	<u>10,300</u>	<u>13,400</u>

a. Including 1,500 unidentified troops, believed to be Viet Cong local force.

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Table 5  
Casualties and Weapons Losses a/

	<u>Total</u>	<u>I Corps</u>	<u>II Corps</u>	<u>III Corps</u>	<u>IV Corps</u>
<u>Total friendly casualties</u>					
Killed in action	<u>3,383</u>	<u>1,186</u>	<u>506</u>	<u>1,137</u>	<u>554</u>
Wounded in action	<u>14,120</u>	<u>4,788</u>	<u>1,788</u>	<u>5,370</u>	<u>2,174</u>
United States					
Killed in action	1,073	524	120	346	83
Wounded in action	5,488	2,686	605	1,787	410
South Vietnamese					
Killed in action	2,245	638	363	775	469
Wounded in action	8,373	1,986	1,132	3,491	1,764
Third-nation forces					
Killed in action	65	24	23	16	2
Wounded in action	259	116	51	92	0
<u>Communist casualties</u>					
Killed in action	32,549	10,592	5,539	11,195	5,223
Detained	5,528	2,255	1,693	800	780
<u>Enemy weapons losses</u>					
Individual	7,967	2,049	1,672	2,653	1,593
Crew served	1,227	496	177	315	239

a. As reported by MACV as of 13 February 1968 (Saigon time).

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**APPENDIX B**

**List of Provincial and District Capitals Attacked**

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Cities Attacked, Communist Units Identified, and  
Their Strengths, by Province a/

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Quang Tri</u>		
Quang Tri City <u>b/</u>	812th NVA Regt.	2,600
Cam Lo <u>c/</u>	1st Bn, 803rd NVA Regt.	500
Hai Lang <u>c/</u>	1st Bn, 270th Regt.	350
Mai Linh <u>c/</u>	5th NVA Regt.	1,340
Trieu Phong <u>c/</u>	27th Ind. NVA Bn. 3 U/I Bns.	300 1,200
	Total	<u>6,290</u>
<u>Thua Thien</u>		
Hue City <u>b/</u>	Hue Municipal Unit (Hue Sapper Bn.)	225
Phu Loc <u>c/</u>	800th VC Bn, 6th NVA Regt. 4th NVA Regt. Ind.	300 2,000
	Total	<u>2,525</u>
<u>Quang Nam</u>		
Da Nang (Auton City)		
Hoi An City <u>b/</u>	R-20 VC LF Bn.	400
Dien Ban <u>c/</u>	V-25 VC LF Bn.	400
Hieu Nhon <u>c/</u>	3rd Bn, 31st Regt. 341 NVA Div.	500
Duy Xuyen <u>c/</u>	3 U/I Co's - est.	300
Hoa Vang <u>c/</u>	Poss els GK 31 AA Bn NVA Ad Bn.	400
	Total	<u>2,000</u>

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**SECRET**I Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
	<u>Quang Tin</u>	
Tam Ky City <u>b/</u>	72nd VC LF Bn.	300
	21st NVA Regt.	1,500
	70th VC MF Bn.	400
	V-12 VC LF Co.	} 500
	V-13 VC LF Co.	
	V-16 VC LF Co.	
	74th VC LF Co.	
	78th VC LF Co.	
	F. 105 VC LF Co.	
Total	<u>2,700</u>	
	<u>Quang Ngai</u>	
Quang Ngai City <u>b/</u>	48th VC LF Bn	400
Binh Son <u>c/</u>		
Son Tinh <u>c/</u>		
Nghia Hanh <u>c/</u>	401st Sap Reg. & Sub Bns	1,700
Mo Duc <u>c/</u>	406 Sap Bn.	(450)
	120th Mont. Bn.	(400)
	107th AA Bn.	(400)
	405th Sap Bn.	(450)
	81st VC LF Bn.	360
Total		<u>2,460</u>

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

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**SECRET**II Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Kontum</u>		
Kontum City <u>b/</u>	4th Bn, 24th NVA Regt.	435
Dak To <u>c/</u>	6th Bn, 24th NVA Regt.	335
	66th NVA Regt.	1,560
	40th Arty Regt.	1,000
	2nd Bn, 174th NVA Regt.	220
	Total	<u>3,550</u>
<u>Pleiku</u>		
Pleiku City <u>b/</u>	407th VC Sap Bn	500
Le Trung <u>c/</u>	H15 VC LF Bn	400
Thanh An <u>c/</u>	408th VC Sap Bn	360
	4th Bn, 95B NVA Regt.	475
	5th Bn, 95B NVA Regt.	375
	Hq & Spt Bn NVA Regt.	500
	32nd NVA Regt.	1,600
	200th VC Arty Bn	400
	Total	<u>4,610</u>
<u>Tuyen Duc</u>		
Dalat City <u>b/</u>	C-809 VC LF Co. } C-810 VC LF Co. } C-610 VC LF Co. }	210
	2 Co's, 145th NVA Regt.	150
	Total	<u>360</u>

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**SECRET**II Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province c/  
(Continued)

City	Communist Units Identified in Attacks in Province	Estimated Strength
<u>Binh Dinh</u>		
Qui Nhon City <u>b/</u>	36th Sap Bn	245
Phu Cat <u>c/</u>	E 2 B VC LF Bn	200
An Nhon <u>c/</u>	36B Sap Bn	250
Phy My <u>c/</u>	18th NVA Regt.	1,250
Tuy Phuoc <u>c/</u>		
Hoai Nhon <u>c/</u>		
	Total	<u>1,945</u>
<u>Darlac</u>		
Ban Me Thuot City <u>b/</u>	33rd NVA Regt.	860
Buon Ho <u>c/</u>	E301 VC LF Bn	470
Thuan Hieu <u>c/</u>	95th NVA Regt.	1,275
Lac Thien <u>c/</u>	H-5 VC LF Bn	45
	381st VC Sap Bn	200
	86th VC LF Bn	300
	88th VC LF Bn	300
	181st Mont. Bn, 95th NVA Regt, VC	300
	481st VC Sap Bn	200
	Total	<u>3,950</u>
<u>Phu Yen</u>		
Tuy Hoa City <u>b/</u>	5th Bn, 95th NVA Regt.	280
Hieu Xuong <u>c/</u>	4th Bn, 95th NVA Regt.	260
	30th VC Bn	200
	U/I E1-MS, 91st NVA Regt.	200
	85th VC Bn & 1 NVA Plt.	300
	Total	<u>1,240</u>

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Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Khanh Hoa</u>		
Nha Trang City <u>b/</u>	7th Bn, 18B NVA Regt.	205
Ninh Hoa <u>c/</u>	8th Bn, 18B NVA Regt.	290
Cam Lam <u>c/</u>	9th Bn, 18B NVA Regt.	270
	Nha Trang Municipal Unit	20
	K90 VC Sap Co.	35
	95th NVA Arty Bn.	150
	K89 VC Sap Co.	120
	T86th VC Sap Co.	120
	K91 VC Sap Co.	35
	T88 VC Sap Co. (Recon)	120
	Total	<u>1,365</u>
<u>Binh Thuan</u>		
Phan Thiet City <u>b/</u>	482 VC LF Bn.	400
Thien Giao <u>c/</u>	840 VC MF Bn.	250
	430 VC LF Co.	50
	2 U/I LF Co's	120
	Total	<u>820</u>
<u>Ninh Thuan</u>		
Phan Rang <u>b/</u>	U/I LF Co.	100

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks as listed do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

**SECRET**III CorpsCities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Phuoc Long</u>		
Phuoc Binh City <u>b/</u> Song Be <u>c/</u>	VC LF Co's	400
<u>Long Khanh</u>		
Xuan Loc City <u>b/</u> Dinh Quan <u>c/</u>	(H.4 PLT) VC LF	50
<u>Bien Hoa</u>		
Bien Hoa City <u>b/</u>	274th VC MF Regt.	1,650
Duc Tu <u>c/</u>	275th VC MF Regt.	1,650
Tan Uyen <u>c/</u>	Phu Loi VC LF Bn	400
Long Thanh <u>c/</u>	Dong Nai VC MF Bn	400
	4th VC LF Bn	200
	Total	<u>4,300</u>
<u>Tay Ninh</u>		
Tay Ninh City <u>b/</u> Phu Khuong <u>c/</u> Hieu Thien <u>c/</u> Phuoc Ninh <u>c/</u>	VC LF Dist. Co's	400
<u>Hau Nghia</u>		
Bao Trai City <u>b/</u> Cu Chi <u>c/</u> Duc Hoa <u>c/</u> Duc Hue <u>c/</u>	VC LF Co's	400
<u>Binh Long</u>		
An Loc City <u>b/</u> Loc Ninh <u>c/</u> Chon Thanh <u>c/</u>	VC LF Co's	100

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Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Binh Duong</u>		
Phu Cuong City <u>b/</u>	273rd VC MF Regt.	1,750
Ben Cat <u>c/</u>	681 Bac Ben Cat LF Co	50
Phu Hoa <u>c/</u>		
Phu Giao <u>c/</u>		
Tri Tam <u>c/</u>		
	Total	<u>1,800</u>
<u>Long An</u>		
Tan An City <u>b/</u>		80
Ben Luc <u>c/</u>	317 Binh Luc Dist. LF Co	100
	Total	<u>180</u>
<u>Phuoc Tuy</u>		
Phuoc Le City <u>b/</u>	C 41 Chan Duc LF Co.	85
<u>Gia Dinh/Saigon (Autonomous City)</u>		
Gia Dinh City <u>b/</u>	269th VC MF Bn	300
Hoc Mon <u>c/</u>	2nd VC LF Bn	270
Thu Duc <u>c/</u>	6th VC LF Bn	450
	D-14 LF VC Bn	300
	D-12 LF VC Bn	300
	C-10-VC SAPPER Bn	350
	D-16 LF VC Bn	420
	1 Co. 306 MF Bn	150
	Total	<u>2,540</u>

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks as listed do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

**SECRET**IV CorpsCities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/

City	Communist Units Identified in Attacks in Province	Estimated Strength
<u>Dinh Tuong</u>		
My Tho City <u>b/</u>	512th VC LF Bn.	550
Cai Be <u>c/</u>	514th VC LF Bn.	100
Cai Lay <u>c/</u>	DT1 VC MF Regt.	1,500
	207th VC MF Bn.	400
	Total	<u>2,550</u>
<u>Go Cong</u>		
Go Cong City <u>b/</u>	514th VC LF Bn.	300
	361st VC LF Bn.	300
	Total	<u>600</u>
<u>Kien Hoa</u>		
Ben Tre City <u>b/</u>	516th VC MF Bn.	500
Mo Cay <u>c/</u>		
Binh Dai <u>c/</u>		
<u>Vinh Binh</u>		
Tra Vinh City <u>b/</u>	503rd VC LF Co.	130
Cang Long <u>c/</u>	505th VC LF Co.	120
Tieu Can <u>c/</u>	525th VC LF Co.	80
	509th VC LF Bn.	250
	501st VC LF Bn.	350
	531st VC LF Bn.	300
	527th VC LF Bn.	300
	306th VC MF Bn. (Elms)	
	Total	<u>1,530</u>

**SECRET**

**SECRET**IV Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Vinh Long</u>		
Vinh Long City <u>b/</u>	306th VC MF Bn.	500
Vung Liem <u>c/</u>	857th VC LF Bn.	200
Cho Lach <u>c/</u>	308th VC MF Bn.	500
Tam Binh <u>c/</u>		
Binh Minh <u>c/</u>		
	Total	<u>1,200</u>
<u>Chuong Thien</u>		
Vi Thanh City <u>b/</u>	3 VC LF Co's & 2 Plts.	330
<u>Ba Xuyen</u>		
Soc Trang City <u>b/</u>	2 VC LF Co's	200
My Xuyen <u>c/</u>	606 My Xuyen LF Co.	100
Thanh Tri <u>c/</u>	Tran Tri LF Co.	80
	Total	<u>380</u>
<u>Bac Lieu</u>		
Vinh Loi City <u>b/</u>	5 VC LF Co's	420
<u>An Xuyen</u>		
Quan Long City <u>b/</u>	U Minh 11 VC LF Bn	
Cai Nuoc <u>c/</u>	New 306th, VC LF Bn.	1,200
<u>Phong Dinh</u>		
Can Tho City <u>b/</u>	303rd Bn, D2 VC MF Regt.	500
Phung Hiep <u>c/</u>	Tay Do VC LF Bn.	400
Phong Dien <u>c/</u>	New Tay Do VC LF Bn. (AKA 307 Bn.)	400
Thuan Nhon <u>c/</u>	309th VC MF Bn.	500
	Total	<u>1,850</u>

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**SECRET**IV Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

City	Communist Units Identified in Attacks in Province	Estimated Strength
<u>Kien Giang</u>		
Rach Gia City <u>b/</u> Ha Tien <u>c/</u> Kien An <u>c/</u>	2 Co's U Minh 10 LF Bn.	400
<u>Chau Duc</u>		
Chau Phu City <u>b/</u> An Phu <u>c/</u> Tri Ton <u>c/</u>	512th VC LF Bn. 510th VC LF Bn. 511th VC LF Bn.	550 500 500
	Total	<u>1,550</u>
<u>Kien Phong</u>		
Cao Lanh City <u>b/</u> Hong Ngu <u>c/</u>	U/I Elms, 502nd LF VC Bn.	300
<u>Kien Tuong</u>		
Moc Hao City <u>b/</u>	267th VC MF Bn.	400
<u>Sa Dec</u>		
Sa Dec City <u>b/</u> Duc Ton <u>c/</u> Duc Thanh <u>c/</u>	3 VC LF Co's	140

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks as listed do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

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APPENDIX C

Methodology Used in Estimating Strength  
of Communist Units Attacking Urban Areas  
and Military Installations

1. Estimates of enemy troop strengths deployed in the Tet offensive are based on the compilation of units identified in MACV, CIA, and State reporting from the field. Although in most cases, reporting is fragmentary and obviously incomplete, efforts have been made to include as many positive identifications as possible, while attempting to preclude duplication of units and consequent double counting.

2. Enemy unit strengths were generally taken directly from the MACV Order of Battle Summary. In cases where identified units did not appear in the MACV order of battle, strengths were assigned on the basis of similar units prevalent in the particular area, and/or estimated strength cited in field reporting. Unit code names, newly formed units, units not identified previously, or units dropped for lack of recent verification, explain differences in units listed and the MACV order of battle.

3. In several instances, the same units were identified as active in attacks in more than one area. This was resolved by splitting the estimate of the units total strength between areas or by listing the unit in only one area.

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