By Beverly Deepe A Special Correspondent SAIGON.

The Viet Cong guerrillas' camouflaged tunnels and foxholes represent one of the greatest tactical problems of United States combat units.

Low-ranking American field officers indicate that some are camouflaged so well that U.S. units walk past them and then are shot in the back.

In the heralded "Operation Starlight" conducted near Chu Lai by 5,000 U.S. Marines in August, an estimated 75 per cent of the U.S. casualties were shot in the back, according to the commanding general.

During past engagements. the Viet Cong, heavily armed with mortars and lethal recoilless rifles, have been able to rain in fire from their foxholes and tunnels on advancing American units.

In the guerrilla-controlled areas of the countryside, the Viet Cong have constructed "combat hamlets." Each village perimeter is protected by a series of tunnels. Within the village each home is equipped with air-raid bunkers. Paths in the village are dotted with mines or traps of steel spikes. Village fences and gates are fused with explosives.

The villagers know to avoid the dangers; advancing Vietnamese or American units do

On occasions, U. S. commanders have used smoke grenades and tear gas pumped through a blower to counter the guerrillas' use of tunnels but these techniques have not been effective.

"I fly over this terrain every day," one American helicopter pilot based in Da Nang said. with logs, grass and mud and reported that the guerrillas

Viet Cong Make Like Moles

"One day I see a tunnel about another 50-meter extension 50 meters long; the next day I has been built. These tunnels fly over that same area and may all lead to Da Nang." that tunnel has been covered

Viet Cong defectors have

digging tunnels under Saigon's Tan Son Nhut Airport, but attempts to locate them have proved unsuccessful for government officials.

During the nine-day siege of the Plei Me Special Forces camp, 18 miles from the Cambodian border, the guerrilla troops dug an intricate

series of foxholes as close as 50 yards from the camp perim-The one-man holes viewed by this correspondent were about four feet deep and five feet wide. At the bottom, there was a long niche for sleeping or for protection against U. S. bombings or mortar attacks.

"One of our patrols overran a guerrilla bunker," said Capt. Harold Moore, American detachment commander at Plei Me. "The Communists had built a lot of foxholes and trenches, all leading into one bunker. This was only about one-quarter of a mile from our camp; from this bunker the Communists could see everything we were doing in our camp, but it was so well camouflaged we couldn't see them from our positions

"The Communists had dug their holes and then covered the tops with mud, logs, dirt and weeds for protection. We couldn't even see the Communist positions only 30 meters from our camp; we could see tracers coming out of the weeds, but we couldn't see their foxholes.

A defector from a North Vietnamese Army unit told this correspondent that the Communist cadre had recently issued orders to dig trenches deeper and narrower.

"Digging trenches was more important than eating." the defector said. "Even if we were hungry and tired, the first thing we had to do was to dig trenches.

"I remember one day my group arrived in one place. dug trenches for two hours, stayed there for an hour, then moved on to the second place and started digging again."