Japanese Forces Operations in Fukien-Kwangtung Area Early May 1938

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Amoy Area: Rear Admiral Ichiro Ouno
     14th Fleet Marines (1 battalion)
     Taiwan Force (3 battalions)
Canton Area - 21st Corps: Mikio
     11th Division
          10th Brigade:
               12th Infantry Regiment
               22nd Infantry Regiment
          22nd Brigade:
               43rd Infantry Regiment
               44th Infantry Regiment
          Attached:
               11th Cavalry Regiment
               11th Field Artillery Regiment
               11th Engineer Regiment
               11th Transport Regiment
     18th Division
          55th Infantry Regiment
          56th Infantry Regiment
          114th Infantry Regiment
          18th Mountain Artillery Regiment (36-75mm mountain guns)
          12th Engineer Regiment
          18th Signal Unit
          12th Transport Regiment
     104th Division
          108th Infantry Regiment
          137th Infantry Regiment
          161st Infantry Regiment
          104th Cavalry Regiment
          104th Artillery Regiment (36-75mm guns)
          104th Engineer Regiment
          104th Signal Unit
          104th Transport Regiment
     Other:
          Various shisp
          100+ aircraft
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