Army Headquarters 39th Division: (enroute from China) 231st Infantry Regiment 232nd Infantry Regiment 233rd Infantry Regiment 39th Reconnaissance Regiment 39th Artillery Regiment (36-75mm guns) 39th Engineer Regiment 39th Signal Unit 39th Transport Regiment Medical Unit Field Hopsital Veterinary Depot Ordnance Duty Unit 125th Division: (in Thunghua) 275th Infantry Regiment 276th Infantry Regiment 388th Infantry Regiment Artillery Regiment (3 batteries & ammunition train) (Type 38 guns & Type 4 150mm howitzers) Signal Unit Raiding Battalion Engineer Regiment Transportation Regiment Ordnance Duty Regiment Medical Unit Field Hopsital Veterinary Depot Ordnance Duty Unit 138th Division: (detached in August) Organization unknown 148th Division: (detached in August) 383rd Infantry Regiment 384th Infantry Regiment 385th Infantry Regiment Signal Unit Raiding Battalion 148th Artillery Regiment 148th Engineer Regiment 148th Transportation Regiment Medical Unit Field Hopsital Veterinary Depot Ordnance Duty Unit Other Units: 21st Independent Heavy Field Artillery Battalion (150mm Howitzer) 27th Independent Heavy Mortar Battalion 1st Heavy Artillery Regiment (240mm howitzers) 19th Heavy Artillery Regiment (240mm howitzers) 7th Independnet Heavy Artillery Battlaion (300mm howitzers) 2nd Engineer Unit Headquarters 40th Independent Engineer Regiment

- 3 special guard batalions 5 special guard copaneis 1 special guard engineer company 1 motor transport battalion 1 transport battalion (horse drawn) 1 road construction unit 1 construction duty company 1 land cuty company 1 sea duty company
- 1 army hospital)

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