

**Japanese Forces Attacking Tehasserim Burma
20 December 1942**

55th Division
3rd Battlaion, 112th Infantry Regiment
3rd Battlaion, 143rd Infantry Regiment
Mountain Artillery (1 platoon)
Engineer Platoon (1 squad)
Det/Divisional Signal Unit
Det/Divisional Medical Unit
Independent Motor Car Company
Independent Supply Unit
81st Independent Wireless Platoon (-1 squad)

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