

**Disposition of Japanese
31st Division
Burma
Late November 1943**

Division HQ (Naungkan)

Infantry Group HQ (Naungkan)

138th Infantry Regiment (-3rd Bn) (Panghkok, 20 miles SE of Homalin)

3/138th Infantry Regiment (Tonmalaw, 14 miles SW of Tamanthi)

58th Infantry Regiment (-2nd & 3rd Bns) (Wayongon)

2/58th Infantry Regiment (Magyobyit, 10 miles NE of Pinlebu)

3/58th Infantry Regiment (Ontha, 7 miles S of Paungbyin)

124th Infantry Regiment (Banmauk)

31st Mountain Artillery Regiment (-2nd Bn) (Mansi)

2/31st Mountain Artillery Regiment (Pinlebu)

31st Engineer Regiment (Hwemaukkan, 7 miles NW of Pinbon)

31st Supply Regiment (Indaw)

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