3rd Army: 79th Division: (15,633 men) 289th Infantry Regiment 290th Infantry Regiment 291st Infantry Regiment 79th Mountain Artillery Regiment (2 bns of 75mm guns) 79th (horse) Cavalry Regiment 79th Engineer Regiment 79th Transport Regiment Division Signal Unit Division Ordnance Duty Unit Gas Control Unit Veterinary Depot (Hospital) 112th Division: organization unknown (16,218 men) 127th Division: organization unknown (13,130 men) 128th Division: organization unknown (12,634 men) 132nd Independent Mixed Brigade (5,545 men) 4 Independent Infantry Battalions, each with: 4 Infantry Companies 1 Machine Gun Company 1 Infantry Gun Company (75mm guns) 1 Artillery Unit (3 batteries) 1 Raiding Battalion 1 Signal Unit 1 Engineer Unit (3 platoons) 1 Transport Unit (2 horse-drawn companies & 1 motor transport company) 1st Mobile Brigade: organization unknown 101st Mixed Regiment Najin Forress Garrison Unit 3rd Heavy Artillery Regiment (240mm howitzers) Tungning Heavy Artillery Regiment (240mm howitzers) 2nd Heavy Artillery Regiment (240mm howitzers) 2nd Individual Heavy Artillery Battery (240mm howitzers)

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