North China Front Army: Juzo Nishio

10th Division: Rinsuke Isoya
  8th Brigade:
    39th Infantry Regiment
    40th Infantry Regiment
  33rd Brigade:
    10th Infantry Regiment
    63rd Infantry Regiment
  Attached:
    10th Cavalry Regiment
    10th Field Artillery Regiment
    10th Engineer Regiment
    10th Transport Regiment

16th Division: Kesao Nakashima
  30th Brigade detached
  19th Brigade:
    9th Infantry Regiment
    20th Infantry Regiment
  Attached:
    20th Cavalry Regiment
    22nd Field Artillery Regiment
    16th Engineer Regiment
    16th Transport Regiment

110th Division - Yoshisugu Tategawa
  110th Infantry Regiment
  139th Infantry Regiment
  140th Infantry Regiment
  163rd Infantry Regiment
  110th Cavalry Battalion
  110th Engineer Regiment
  110th Signal Unit
  110th Transport Regiment

114th Division - Shigeharu Suematsu
  83rd Infantry Brigade
    199th Infantry Battalion
    200th Infantry Battalion
    201st Infantry Battalion
    202nd Infantry Battalion
  84th Infantry Brigade
    381st Infantry Battalion
    382nd Infantry Battalion
    383rd Infantry Battalion
    384th Infantry Battalion
  114th Engineer Unit

1 This is probably the 33rd Brigade, not the 30th. The British indicate the 33rd Brigade was assigned to this division and that the 30th was assigned to the 16th Division.
114th Signal Unit
114th Transport Regiment

113th Division - Shozo Motogawa
105th Brigade

111th Division: Yamamoto
only 1 unknown brigade

5th Division: Seishiro Itagaki

9th Brigade:
- 11th Infantry Regiment
- 41st Infantry Regiment

21st Brigade:
- 42nd Infantry Regiment
- 21st Infantry Regiment

Attached:
- 5th Cavalry Regiment
- 5th Field Artillery Regiment
- 5th Engineer Regiment
- 5th Transport Regiment

105th Division: Itada
121st Brigade

Bulk of Yamashita's Army
organization unknown

Unknown Detachment of the Sakai Army
organization unknown

Det/120th Division
organization unknown

Central China Expeditionary Force: Shunroku Hata

Det/3rd Division
organization unknown

Det/11th Division
organization unknown

9th Division - Ryosuke
some unknown, minor detachments

6th Brigade:
- 7th Infantry Regiment
- 35th Infantry Regiment

18th Brigade:
- 19th Infantry Regiment
- 36th Infantry Regiment

Attached:
- 9th Cavalry Regiment
- 9th Field Artillery Regiment
- 9th Engineer Regiment
- 9th Transport Regiment

106th Division - Yanagawa
111th Brigade

Det/101st Division - Sato
organization unknown

Konoye Division - Teiko Itado
organization unknown

Det/13th Division


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