Japanese Forces
Operations in Fukien-Kwangtung Area
Early May 1938

Amoy Area: Rear Admiral Ichiro Ouno
14th Fleet Marines (1 battalion)
Taiwan Force (3 battalions)

Canton Area - 21st Corps: Mikio
11th Division

10th Brigade:
   12th Infantry Regiment
   22nd Infantry Regiment

22nd Brigade:
   43rd Infantry Regiment
   44th Infantry Regiment

Attached:
   11th Cavalry Regiment
   11th Field Artillery Regiment
   11th Engineer Regiment
   11th Transport Regiment

18th Division

55th Infantry Regiment
56th Infantry Regiment
114th Infantry Regiment
18th Mountain Artillery Regiment (36-75mm mountain guns)
12th Engineer Regiment
18th Signal Unit
12th Transport Regiment

104th Division

108th Infantry Regiment
137th Infantry Regiment
161st Infantry Regiment
104th Cavalry Regiment
104th Artillery Regiment (36-75mm guns)
104th Engineer Regiment
104th Signal Unit
104th Transport Regiment

Other:
   Various shisp
   100+ aircraft


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