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ABSTRACT

An inexpensive fine resistor which do not require dimensional classifications of discrete substrates, eliminating a process of replacing a mask according to a dimensional ranking of each discrete substrate as in the prior art. The resistor

5 includes discrete substrate (11) made into pieces by dividing an insulated substrate sheet along a first slit dividing portion and a second dividing portion perpendicular to the first dividing portion; top electrode layer (12) formed on a top face of discrete substrate (11); resistor layer (13) formed such that a part of resistor layer (13) overlaps top electrode layer (12); protective layers (14, 16) formed so as to cover

10 resistor layer (13); side electrode layer (17) formed on a side face of discrete substrate (11) such that side electrode layer is electrically coupled to top electrode layer (12).