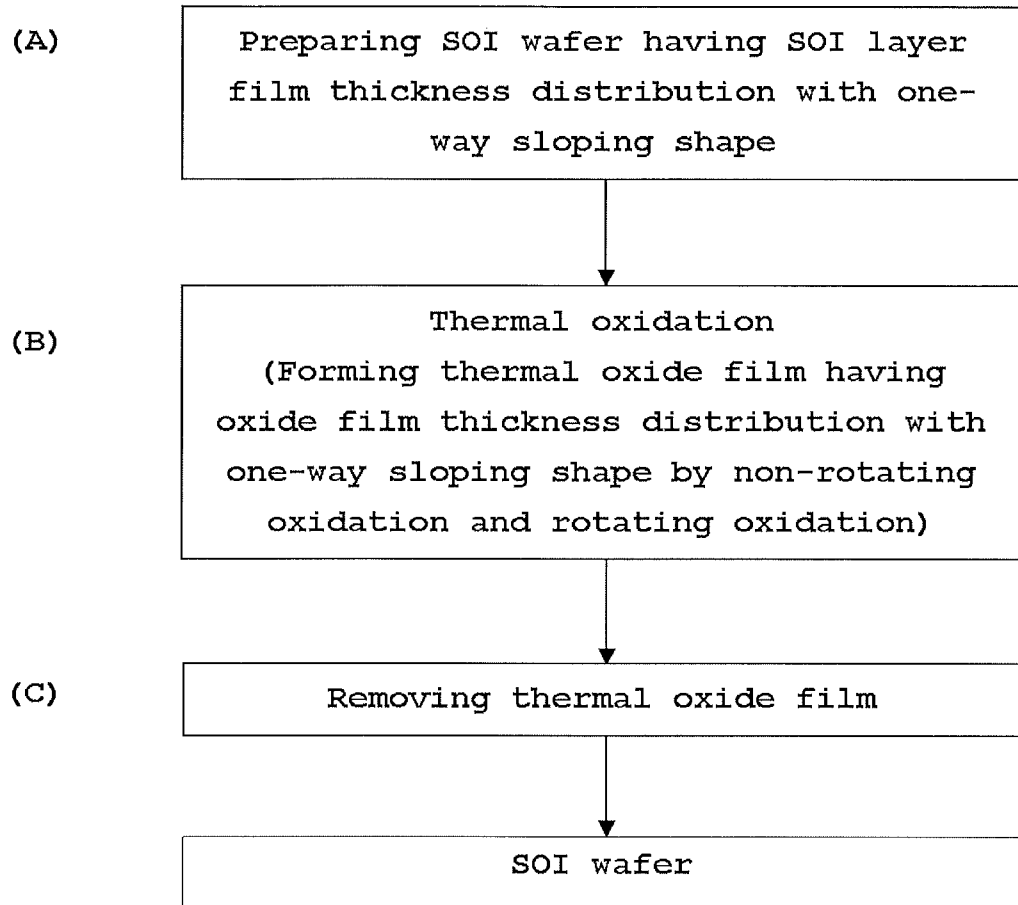
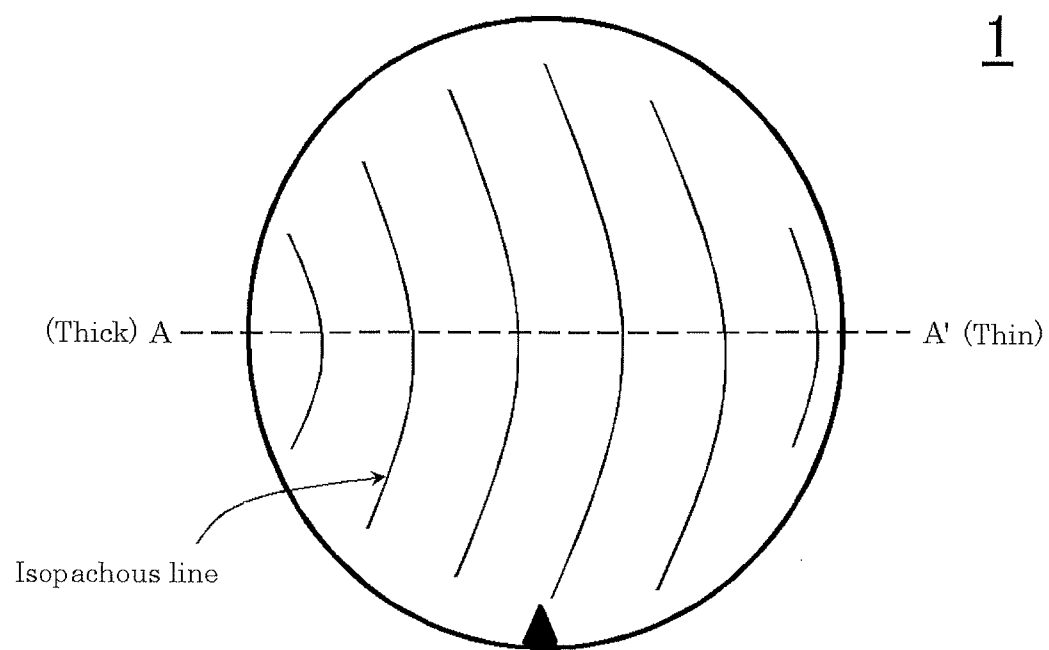


[FIG. 1]

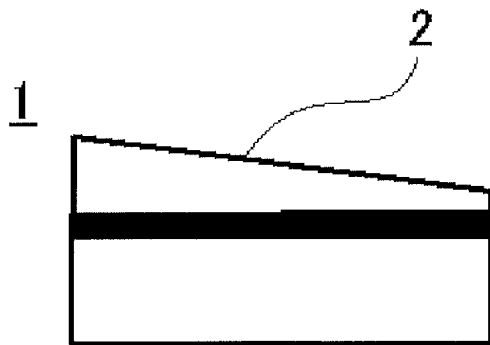


[FIG. 2]

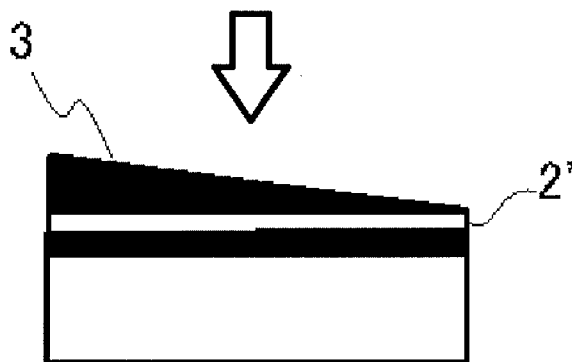


[FIG. 3]

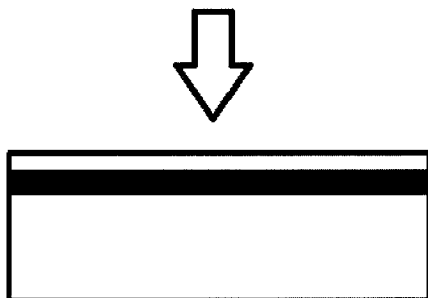
Cross section A-A'



(A) Preparing SOI wafer
having SOI layer film
thickness distribution with
one-way sloping shape



(B) Forming thermal oxide
film having oxide film
thickness distribution with
one-way sloping shape



(C) Removing thermal
oxide film

[FIG. 4]

