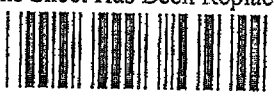
This Sheet Has Been Replaced



ABSTRACT OF THE DISCLOSURE

An SOI substrate 1 having semiconductor base plate 2 and a single crystal semiconductor layer 4 with interposition of an insulating layer 3 is prepared is reclaimed through a first removal step of removing the single crystal semiconductor layer 4, and a second removal step of removing selectively the insulation layer 3. Thereby the loss of the thickness of the base plate in the reclamation is decreased in the reproduction of the SOI substrate.