

MAGNETIC HEAD AND METHOD FOR MANUFACTURING THE SAME**ABSTRACT OF THE DISCLOSURE**

A magnetic head of MIG type having a magnetic gap (6) with high accuracy uses a gap material in a magnetic gap, the gap material comprising non-magnetic oxide layers (7), whose main component is SiO_2 , and Cr_2O_3 layers (8) held between the non-magnetic oxide layers. A silicate glass such as a borosilicate glass can be used as the non-magnetic oxide layer to control the ill-balanced abrasion of the gap material. A low melting point glass (4) (glass transition point T_g) for bonding half-cores to each other is heated in an atmosphere containing oxygen at least in a temperature range of $T_g - 85^\circ\text{C} \leq T \leq T_g - 35^\circ\text{C}$ to improve the flowability of the low melting point glass.

Figure 2