ABSTRACT OF THE DISCLOSURE

This invention is to ensure a high planarity of an underlying layer after a porous layer is removed. A substrate to be processed is dipped in an etchant. In the first step, pores in the porous Si layer are filled with the etchant by supplying an ultrasonic wave. In the second step, supply of the ultrasonic wave is stopped, and the pore walls are thinned by the etching function. In the third step, the ultrasonic wave is supplied again to break the porous layer at once.

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