

DEPTH SENSOR**ABSTRACT OF THE DISCLOSURE**

A depth sensor according to the present invention can detect a depth of an MR magnetic head with a high accuracy. The depth sensor for detecting a depth, when grinding the magnetic head in order to set the depth of the magnetic head to a predetermined length includes an analog sensor having a resistor whose resistance is changed continuously since ground together with the magnetic head when grinding the magnetic head in a depth direction and for detecting the depth from said continuously changed resistance, and a digital sensor having a resistor whose resistance is changed non-continuously since ground together with the magnetic head when grinding the magnetic head in the depth direction and for detecting the depth from the non-continuously changed resistance.

FIGURE 3