ABSTRACT OF THE DISCLOSURE

A fabrication process of SOI substrate efficiently removes a non-porous Si region on a porous Si region, and solves the problem that a glass substrate is inevitably etched and the problem that a relatively thick porous Si region is necessary.

The fabrication process of SOI substrate comprises a step of making a surface layer of a single-crystal Si substrate porous to form a porous single-crystal Si region 101 on a first non-porous single-crystal Si region 100, a step of forming a second non-porous single-crystal Si region 102 over a surface of the porous single-crystal Si region, a step of bonding a support substrate 110 through an insulating region 103 to a surface of the second non-porous single-crystal Si region, a step of removing the first non-porous single-crystal Si region 100, and a step of removing the porous single-crystal Si region 101, wherein the step of removing the first non-porous single-crystal Si region 100 comprises a step of performing dry etching in which an etch rate of non-porous single-crystal Si region 100 is greater than that of porous single-crystal Si region 101.

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