WHAT IS CLAIMED IS:

1. A method of manufacturing an optionally shaped chip from a substrate having a crystalline structure, comprising:

a projected dicing line establishing step of establishing on the substrate a contour of a chip to be fabricated from the substrate and a straight division assisting line contacting the contour of the chip for assisting in dividing the substrate;

a division initiating point forming step of, after the projected dicing line establishing step, applying a laser beam having a wavelength transmittable through the substrate to the substrate along the contour of the chip and the division assisting line while positioning a focused spot of the laser beam in the substrate at a predetermined position spaced from an upper surface of the substrate, thereby forming division initiating points in the substrate; and

a dividing step of applying external forces to the substrate in which the division initiating points have been formed, to divide the substrate along the division initiating points,

wherein, on the upper surface of the substrate, the division assisting line is tangential to the contour of

the chip to be fabricated from the substrate, and the division assisting line is established in such a manner as not to lie parallel to any of lines interconnecting lattice points of unit lattices of the crystalline structure.

2. The method of manufacturing an optionally shaped chip according to claim 1, wherein the division assisting line extends perpendicularly across those sides extending in one direction of the unit lattices that make up the crystalline structure of the substrate, on the upper surface of the substrate.

3. The method of manufacturing an optionally shaped chip according to claim 1, wherein the substrate is a substrate made of silicon carbide.