

**ABSTRACT****PROCESS FOR SMOOTHING THE SURFACE OF A STRUCTURE**

The invention relates to a process for smoothing a silicon-on-insulator structure comprising the exposure of a surface of the structure to an inert or reducing gas flow and to a high temperature during a heat treatment, the process comprising:

- a first heat treatment step at a first temperature and under a first gas flow defined by a first flow rate;

the process being noteworthy in that it comprises:

- a second heat treatment step at a second temperature lower than the first temperature and under a second gas flow defined by a second flow rate lower than the first flow rate.

FIG. 4