

Abstract of the Disclosure

A method of dividing a non-metal substrate having a first surface and a second surface formed parallel to the first surface, comprising:

- 5       a deteriorated layer forming step for forming a deteriorated layer in the inside of the non-metal substrate along dividing lines by applying a laser beam capable of passing through the non-metal substrate from the first surface side with its converging point on the inside thereof; and
- 10       a deteriorated layer exposing step for exposing the deteriorated layer to the first surface by grinding the first surface side of the non-metal substrate having the deteriorated layer formed therein.