**Abstract**

# Manufacture of Thin SOI Devices

The present invention relates to a method comprising forming a structure by steps comprising a) forming a first etch stop layer on a donor substrate; b) forming a second etch stop layer on the first etch stop layer, wherein the material of the second etch stop layer differs from the material of the first etch stop layer; c) forming a thin silicon film on the second etch stop layer; and bonding the structure to a target substrate; and detaching the donor substrate by splitting initiated in the first etch stop layer.

Figure 1