

ABSTRACT

Silicon layers 2a, 2b comprised of different thicknesses are formed concurrently so as to be isolated from each other while a silicon oxide layer 1 serving as a foundation layer is controlled to be free from hollows by implanting ions only into a field silicon oxide layer 5a comprised of a thick film thickness among field silicon oxide layers 5a, 5b to be used for separating circuit elements, and thereby altering etching rates of the field silicon oxide layers 5a, 5b.