(C.) SIMOX

- Oxide Insulator Layer formed by Ion Implantation of O₂.
- Steps (i) Implant oxygen, requires high current, high energy implanter.
  (ii) Anneal to form SiO₂
  (iii) Grow EPI.

- The ion implantation of oxygen is costly.

- Device processing is easier than with SOS because the substrate is silicon.