(IIa1)

(IIe1)

wherein

 $R_{\text{II-2}}$  each independently represents an alkyl group, a cycloalkyl group, a halogen atom, an aryl group, an aralkyl group, an alkoxy group or an acyloxy group, and said alkyl group and said aralkyl group each may have an intervening linking group represented by -O, -S,  $^{35}$  $-CO_2$ —, -CO—,  $-SO_2$ — or -SO—, and when s" represents an integer of 2 to 4, a plurality of  $R_{II-2}$ s may be the same or difference, and a plurality of  $R_{II-2}$ s may combine with each other to form a ring structure,

 $X^1$  and  $X^2$  each independently represents a hydrogen atom  $^{40}$ or an organic group,

v represents 0 or 1, and

s" represents an integer of 0 to 4.

7. The positive resist composition as claimed in claim 1, wherein the resin (A) further contains a repeating unit represented by formula (III):

wherein

R<sub>3</sub> to R<sub>5</sub> each independently represents a hydrogen atom, a fluorine atom, a chlorine atom, a cyano group or an alkyl group, and

X<sub>1</sub> represents a hydrogen atom or an organic group.

8. The positive resist composition as claimed in claim 1, wherein at least one of X in formula (I) contains an alicyclic structure and an aromatic ring structure or both an alicyclic structure and an aromatic ring structure.

9. The positive resist composition as claimed in claim 1, 65 wherein wherein the non-acid-decomposable group represented by R<sub>2</sub> in formula (I) is an alkoxy group.

10. The positive resist composition as claimed in claim 1, which further comprises a surfactant.

11. The positive resist composition as claimed in claim 1, wherein the compound (B) includes (B1) a compound of generating an organic sulfonic acid under the action of actinic rays or radiation.

12. The positive resist composition as claimed in claim 11, which further comprises (B2) a compound of generating a carboxylic acid under the action of actinic rays or radiation.

13. The positive resist composition as claimed in claim 1, which further comprises a solvent.

14. The positive resist composition as claimed in claim 13, wherein the solvent includes a propylene glycol monomethyl ether acetate.

(IIb1) 15 15. The positive resist composition as claimed in claim 14, wherein the solvent further includes a propylene glycol monomethyl ether.

16. The positive resist composition as claimed in claim 1, wherein the actinic rays or radiation is selected from the 20 group consisting of electron beam, X-ray or EUV.

17. A pattern forming method comprising forming a resist film by using the positive resist composition claimed in claim 1; and exposing and developing said resist film.

18. A positive resist composition comprising: (A) a resin of <sup>25</sup> which solubility in an alkali developer increases under the action of an acid, the resin containing a repeating unit represented by formula (I) and a repeating unit represented by formula (IIc); and (B) a compound capable of generating an acid upon irradiation with actinic rays or radiation:

$$\begin{array}{c} R_1 \\ \hline CH_2 - C \\ \hline \\ (R_2)_n \end{array}$$

$$(I)$$

wherein

R<sub>1</sub> represents a hydrogen atom, a methyl group, a cyano group, a halogen atom or a perfluoro group,

R<sub>2</sub> represents a non-acid-decomposable group which contains an oxygen atom, and when n represents an integer of 2 to 4, a plurality of R<sub>2</sub>s may be the same or different,

X represents a hydrogen atom or an organic group, and when m represents an integer of 2 to 4, a plurality of Xs may be the same or different,

m represents an integer of 1 to 4, and

n represents an integer of 1 to 4, provided that  $2 \le n+m \le 5$ ; wherein formula (IIc) has the following structure:

$$(X^2O)_{q'} - \prod_{(R_{II-2})_{t'}} (Y_2)$$

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R<sub>II-2</sub> represents an alkyl group, a cycloalkyl group, a halogen atom, an aryl group, an aralkyl group, an alkoxy group or an