The spray technique is used to realize the n+ emitter from phosphoric acid H3PO4 as a doping source. Emulsions have been prepared using several organic solvents. It was found that H3PO4:2-butanol mixture provides the most uniform deposited layer. The sheet resistance and the n+ profile were measured with a four point probe and the Hall profiling, respectively. The variety of emitters obtained are characterized by a sheet resistance ranging from 10 to 86  $\Omega/\Box$  and a junction depth of about 0.2 to 0.7  $\mu$ m which can be adequate for emitters in a polycrystalline silicon solar cell process