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(54) **SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME**

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(57) **ABSTRACT**

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A method for fabricating a semiconductor device includes providing a substrate having a first region and a second region, forming a first gate dielectric layer on the first region, forming a second gate dielectric layer on the second region, and forming a first gate structure on the first gate dielectric layer and the second gate dielectric layer. Preferably, the first gate dielectric layer and the second gate dielectric layer have different thicknesses.

