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(54) **ELECTRONIC CIRCUIT WITH MOS TRANSISTORS AND MANUFACTURING METHOD**

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(57) **ABSTRACT**

An electronic circuit includes a plurality of transistors including: at least one first MOS transistor of a first conductivity type arranged inside and on top of at least one first active area of a semiconductor substrate and at least one second MOS transistor of the second conductivity type arranged inside and on top of at least one second active area of the semiconductor substrate. Each first active area is delimited by a first insulating region which is recessed with respect to a first surface of the semiconductor substrate by a first depth. Each second active area is delimited by a second insulating region which is flush with the first surface of the semiconductor substrate, or which is recessed with respect to the first surface of the semiconductor substrate by a second depth smaller than the first depth.

