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(54) **TRANSISTOR GATE CONTACTS AND METHODS OF FORMING THE SAME**

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(57) **ABSTRACT**

In an embodiment, a device includes: a first insulating fin; a second insulating fin; a nanostructure between the first insulating fin and the second insulating fin; and a gate structure wrapping around the nanostructure, a top surface of the gate structure disposed above a top surface of the first insulating fin, the top surface of the gate structure disposed below a top surface of the second insulating fin.

