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OHTOU et al.(10) **Pub. No.: US 2024/0215214 A1**(43) **Pub. Date: Jun. 27, 2024**(54) **SEMICONDUCTOR DEVICE AND
MANUFACTURING METHOD THEREOF****Publication Classification**(71) Applicant: **TAIWAN SEMICONDUCTOR
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(57)

ABSTRACT

A device includes a substrate. A first fin and a second fin are over the substrate. An isolation structure is laterally between the first fin and the second fin. A gate structure crosses the first fin and the second fin. A first source/drain epitaxy structure is over the first fin. A second source/drain epitaxy structure is over the second fin. A spacer layer extends from a first sidewall of the first fin to a first sidewall of the second fin along a top surface of the isolation structure.

