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

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ABSTRACT

A semiconductor device includes a magnetic tunneling junction (MTJ) on a substrate, a first spin orbit torque (SOT) layer on the MTJ, a second SOT layer on the first SOT layer, a hard mask between the first SOT layer and the second SOT layer, and a spacer adjacent to the MTJ, the first SOT layer, and the hard mask.

