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(54) **CAPACITIVE ISOLATOR AND METHOD  
FOR MANUFACTURING THEREOF**

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(71) Applicant: **2Pai Semiconductor (Shanghai) Co.  
Ltd, Shanghai (CN)**

(72) Inventor: **Zhiwei DONG, Shanghai (CN)**

(73) Assignee: **2Pai Semiconductor (Shanghai) Co.  
Ltd, Shanghai, 54 (CN)**

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**ABSTRACT**

A capacitive isolator is developed. Embodiments of the capacitive isolator include a substrate; a shallow trench isolation region coupled to the substrate; a polysilicon layer disposed above the shallow trench isolation region; a bottom metal plate disposed above the polysilicon layer; one or more lower dielectric layers above the bottom metal plate; an intermediate metal plate disposed above the one or more lower dielectric layers; and a top metal plate disposed above the intermediate metal plate. A semiconductor device including two capacitive isolators and an isolation structure disposed between the two capacitive isolators is also developed.

