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(54) SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THE SAME

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(57)**ABSTRACT**

A semiconductor device, including a first MOS device, a second MOS device, a first dielectric layer, a stop layer, and a second dielectric layer, is provided. The first MOS device and the second MOS device are located on a substrate. The first dielectric layer is beside the first MOS device and the second MOS device. The stop layer is disposed on the first dielectric layer. The second dielectric layer covers the stop layer. The thickness of the second dielectric layer above the first MOS device is greater than the thickness of the second dielectric layer above the second MOS device.

