

(19) United States

(12) Patent Application Publication (10) Pub. No.: US 2024/0213276 A1

Jun. 27, 2024 (43) **Pub. Date:**

(54) **SEMICONDUCTOR DEVICE**

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(21) Appl. No.: 18/581,606

(22) Filed: Feb. 20, 2024

Related U.S. Application Data

Continuation of application No. 17/547,600, filed on Dec. 10, 2021, now abandoned, which is a continuation of application No. 16/239,008, filed on Jan. 3, 2019, now abandoned, which is a continuation of application No. 12/754,936, filed on Apr. 6, 2010, now abandoned, which is a continuation of application No. 12/213,036, filed on Jun. 13, 2008, now Pat. No. 8,354,674.

(30)Foreign Application Priority Data

Jun. 29, 2007 (JP) 2007-173311

Publication Classification

(51) Int. Cl. H01L 27/12 (2006.01)

U.S. Cl. (52)

CPC H01L 27/1251 (2013.01); H01L 27/1214 (2013.01); H01L 27/1266 (2013.01); H01L 27/1292 (2013.01)

(57) ABSTRACT

It is an object to provide a semiconductor device which has a large size and operates at high speed. A top gate transistor which includes a semiconductor layer of single-crystal and a bottom gate transistor which includes a semiconductor layer of amorphous silicon (microcrystalline silicon) are formed over the same substrate. Then, gate electrodes of each transistor are formed with the same layer, and source and drain electrodes are also formed with the same layer. Thus, manufacturing steps are reduced. In other words, two types of transistors can be manufactured by adding only a few steps to the manufacturing process of a bottom gate transistor.

