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(54) **METAL SPACERS WITH HARD MASKS FORMED USING A SUBTRACTIVE PROCESS**

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(57) **ABSTRACT**

An integrated circuit device includes a first interconnect layer, and a conductive first interconnect feature and a conductive second interconnect feature laterally separated by a body of insulating or semiconductor material. In an example, the first and second interconnect features are above the first interconnect layer. The integrated circuit device further includes a non-conductive feature above and on the first interconnect feature, and a conductive third interconnect feature above and on the second interconnect feature. The integrated circuit device also includes a second interconnect layer above the non-conductive feature and third interconnect features. In an example, the second and third interconnect features conductively couple the first and second interconnect layers.