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(54) **POSITIVE RESIST COMPOSITION AND METHOD OF FORMING RESIST PATTERN**

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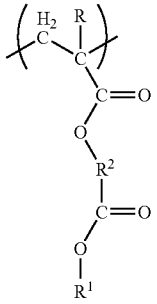
(57) **ABSTRACT**

A positive resist composition including a base component (A) which exhibits increased solubility in an alkali developing solution under action of acid and an acid-generator component (B) which generates acid upon exposure, the component (A) including a polymeric compound (A1) having a structural unit (a0) represented by general formula (a0-1) (wherein R represents a hydrogen atom, an alkyl group of 1 to 5 carbon atoms or a halogenated alkyl group of 1 to 5 carbon atoms; R^1 represents an acid dissociable, dissolution inhibiting group; and R^2 represents a divalent hydrocarbon group), and the acid generator (B) including an acid generator (B1) having an anion moiety represented by general formula (I) (wherein X represents a hydrocarbon group of 3 to 30 carbon atoms; Q^1 represents a divalent linking group containing an oxygen atom; and Y^1 represents an alkylene group of 1 to 4 carbon atoms or a fluorinated alkylene group of 1 to 4 carbon atoms).

(a0-1)



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