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(54) **LOW-K SPACER FOR RMG FINFET FORMATION**

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See application file for complete search history.

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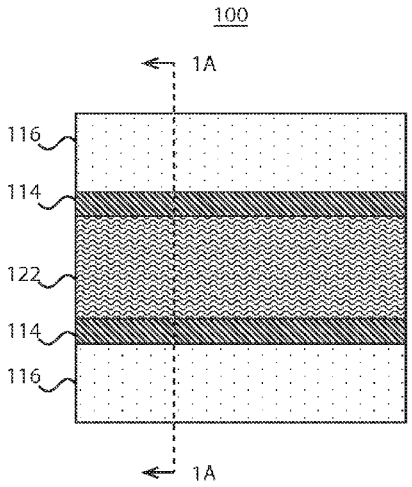
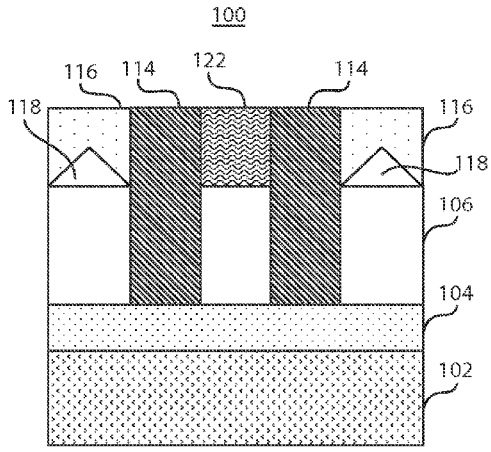
(57) **ABSTRACT**

A method for semiconductor fabrication includes providing mask layers on opposite sides of a substrate, the substrate having one or more mandrels. Dummy spacers are formed along a periphery of the mask layers. A dummy gate structure is formed between the dummy spacers. The dummy spacers are removed to provide a recess. Low-k spacers are formed in the recess.

13 Claims, 5 Drawing Sheets