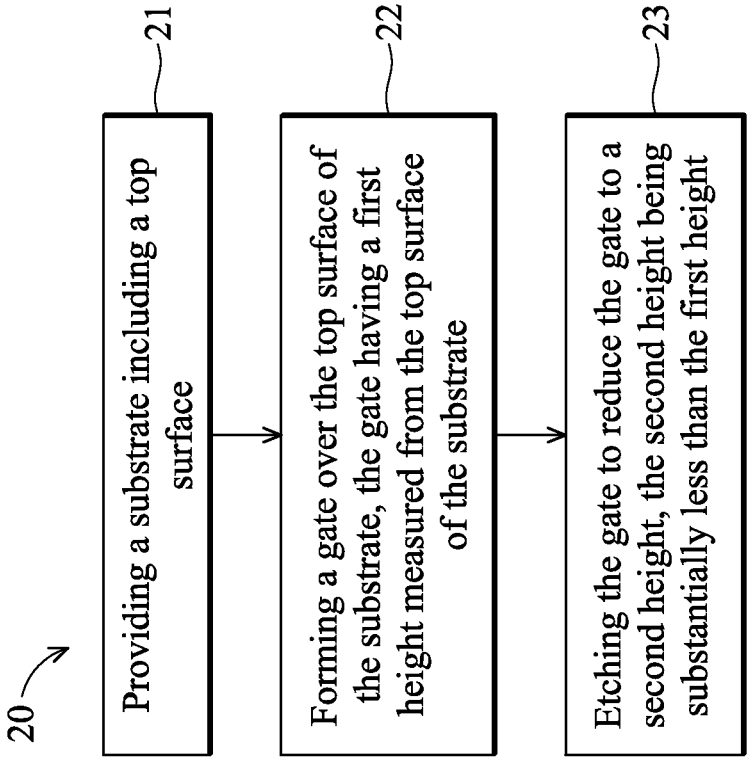
20
Providing a substrate including a top surface
21
Forming a gate over the top surface of the substrate, the gate having a first height measured from the top surface of the substrate
22
Etching the gate to reduce the gate to a second height, the second height being substantially less than the first height
23

Fig. 1