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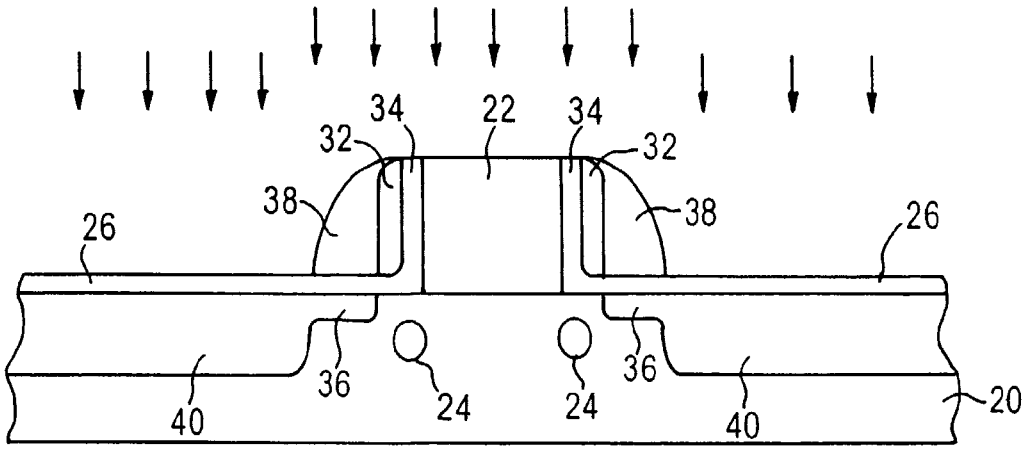
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[Continued on next page]

(54) Title: NITRIDE OFFSET SPACER TO MINIMIZE SILICON RECESS BY USING POLY REOXIDATION LAYER AS ETCH STOP LAYER



(57) Abstract: A method of forming a semiconductor device provides a gate electrode (22) on a substrate (20) and forms a polysilicon reoxidation layer (26) over the substrate (20) and the gate electrode (22). A nitride layer (28) is deposited over the polysilicon reoxydation layer (26) and anisotropically etched. The etching stops on the polysilicon reoxidation layer (26), with nitride offset spacers (30) being formed on the gate electrode (22). The use of the polysilicon reoxidation layer (26) as an etch stop layer prevents the gouging of the silicon substrate (20) underneath the nitride layer (28), while allowing the offset spacers (30) to be formed.

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