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(54) Title: NOVEL DRAM ACCESS TRANSISTOR

(57) Abstract: A method of forming memory devices, such as DRAM access transistors, having recessed gate structures is disclosed. Field oxide area for isolation are first formed over a semiconductor substrate subsequent to which transistor grooves are patterned and etched in a silicon nitride layer. The field oxide areas adjacent to the transistor grooves are then recessed, so that subsequently deposited polysilicon for gate structure formation can be polished relative to the adjacent and elevated silicon nitride.