

### **Abstract**

A semiconductor device has a plurality of semiconductor die. A first prefabricated insulating film is disposed over the semiconductor die. A conductive layer is formed over the first prefabricated insulating film. An interconnect structure is formed over the semiconductor die and first prefabricated insulating film. The first prefabricated insulating film is laminated over the semiconductor die. The first prefabricated insulating film includes glass cloth, glass fiber, or glass fillers. The semiconductor die is embedded within the first prefabricated insulating film with the first prefabricated insulating film covering first and side surfaces of the semiconductor die. The interconnect structure is formed over a second surface of the semiconductor die opposite the first surface. A portion of the first prefabricated insulating film is removed after disposing the first prefabricated insulating film over the semiconductor die. A second prefabricated insulating film is disposed over the first prefabricated insulating film.

(Fig. 10k)