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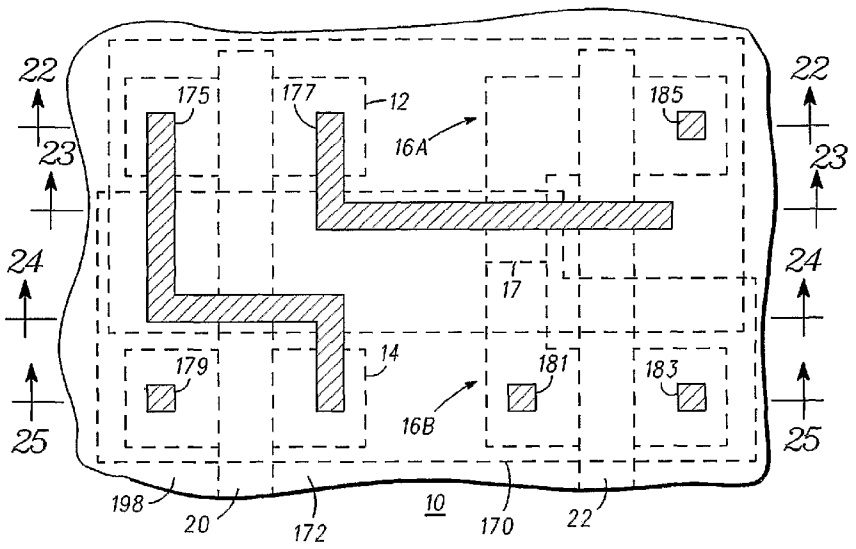
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(54) **Title:** INTEGRATED CIRCUIT AND METHOD OF MANUFACTURE



(57) **Abstract:** An integrated circuit (10, 250) having a plurality of active areas (12, 14, 16) separated from each other by a field region (18) and a method for manufacturing the integrated circuit (10, 250). A first polysilicon finger (20) is formed over the first active area (12) and the field region (18) and a second polysilicon finger (22) is formed over the second active area (16) and the field region (18). A first dielectric layer (168) is formed over the first active area (12) and the field region (18) and a second dielectric layer (170) is formed over the second active area (16) and the portion of the first dielectric layer (168) over the field region (18). A first electrical interconnect (175) is formed over and dielectrically isolated from the first polysilicon finger (20) and a second electrical interconnect (177) is formed over and dielectrically isolated from the second active area (16). The second electrical interconnect (177) is electrically coupled to the second polysilicon finger (22).

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