



the issues raised by Foss in his pending state court proceedings. *See* 28 U.S.C. § 1334(b)-(c)(1) (generally, federal courts have original but not exclusive jurisdiction of all civil proceedings arising under title 11, or arising in or related to cases under title 11, but may abstain from hearing such proceeding in interest of comity with state courts or respect for state law). Accordingly, we do not have jurisdiction to review the bankruptcy court's decision to abstain. *See* 28 U.S.C. § 1334(d) (decision to abstain under § 1334(c)(1) is not reviewable by courts of appeals). We therefore dismiss this appeal.

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