UNITED ST	ATES DISTRICT COURT
CENTRAL DI	STRICT OF CALIFORNIA
JAMES ARTHUR EDWARDS,) NO. EDCV 14-848-VAP (KS)
Petitioner,	
v.) ORDER ACCEPTING FINDINGS AND RECOMMENDATIONS OF UNITED
JEFFREY BEARD,) STATES MAGISTRATE JUDGE
Respondent.)

Pursuant to 28 U.S.C. § 636, the Court has reviewed the First Amended Petition for Writ of Habeas Corpus ("Petition"), all of the records herein including the Motion to Dismiss ("Motion") and related briefing, the Report and Recommendation of United States Magistrate Judge ("Report"), and Petitioner's Objections to the Magistrate Judge's Report and Recommendation ("Objections"). Pursuant to 28 U.S.C. § 636(b)(1)(C) and Fed. R. Civ. P. 72(b), the Court has conducted a *de novo* review of those portions of the Report to which objections have been stated.

Petitioner makes new arguments concerning his entitlement to equitable tolling in his Objections. A district court has discretion, but is not required, to consider evidence or arguments presented for the first time in objections to a report and recommendation. *See* *Brown v. Roe*, 279 F.3d 742, 744-45 (9th Cir. 2002); *United States v. Howell*, 231 F.3d 615, 621-22 (9th Cir. 2000). The Court has exercised its discretion to consider Petitioner's new assertions and evidence but concludes that they do not alter the analysis and conclusions set forth in the Report.

Having completed its review, the Court accepts the findings and recommendations set forth in the Report. Accordingly, IT IS ORDERED that: (1) the Motion is GRANTED; (2) the Petition is DENIED; and (3) Judgment shall be entered dismissing this action with prejudice.

DATED: March 30, 2017

VIRGINIA A. PHILLIPS CHIEF UNITED STATES DISTRICT JUDGE