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PEOPLES BANCORP INC  
Form 13F-HR  
May 13, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 13F  
FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: 03/31/2008

Check here if Amendment  Amendment Number:

This Amendment  is a restatement

Institutional Investment Manager Filing this Report:

Name: PEOPLES BANK NATIONAL ASSOCIATION  
Address: P O BOX 738  
MARIETTA, OH 45750

13F File Number: 28-10656

The institutional investment Manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: DAVID T WESEL  
Title: EXECUTIVE VICE PRESIDENT AND PRESIDENT-PEOPLES FINANCIAL ADVISORS  
Phone: 740 373 2932  
Signature, Place, and Date of Signing:

/s/ DAVID T. WESEL  
\_\_\_\_\_ MARIETTA OH 05/07/2008  
David T. Wesel

Report Type (Check only one)  
 13F HOLDINGS REPORT  
 13F COMBINATION REPORT

FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 0  
Form 13F Information Table Entry Total: 121  
Form 13F Information Table Value Total: \$ 117,760

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List of Other Included Managers:

Provide a numbered list of the name(s) and Form 13F file number(s) of all institutional investment Managers with respect to which this report is filed, other than the Manager filing this report.

| No.  | 13F File Number | Name |
|------|-----------------|------|
| NONE |                 |      |

### FORM 13F INFORMATION TABLE

| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN<br>CALL | INVTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|-------------------|-----------|----------------------|----------------------|-------------------|-------------------|-------------------|
| AT&T CORP                       | COMMON STOCK      | 00206R102 | 972                  | 25380                | SH                | DEFINED           |                   |
|                                 |                   | 00206R102 | 76                   | 1985                 | SH                | DEF/OTH           |                   |
| ABBOTT<br>LABORATORIES          | COMMON STOCK      | 002824100 | 740                  | 13415                | SH                | DEFINED           |                   |
| APACHE<br><br>CORPORATION       | COMMON STOCK      | 037411105 | 228                  | 1885                 | SH                | DEFINED           |                   |
| APPLE INC                       | COMMON STOCK      | 037833100 | 287                  | 2000                 | SH                | DEFINED           |                   |
| BP AMOCO PLC<br><br>SPONS ADR   | COMMON STOCK      | 055622104 | 1086                 | 17914                | SH                | DEFINED           |                   |
|                                 |                   | 055622104 | 24                   | 400                  | SH                | DEF/OTH           |                   |
| BANK OF AMERICA                 | COMMON STOCK      | 060505104 | 687                  | 18117                | SH                | DEFINED           |                   |
|                                 |                   | 060505104 | 4                    | 100                  | SH                | DEF/OTH           |                   |
| BAXTER<br><br>INTERNATIONAL     | COMMON STOCK      | 071813109 | 395                  | 6825                 | SH                | DEFINED           |                   |
| CAMCO FINANCIAL<br>CORP         | COMMON STOCK      | 132618109 | 557                  | 52034                | SH                | DEFINED           |                   |
| CHEVRON                         | COMMON STOCK      | 166764100 | 2488                 | 29151                | SH                | DEFINED           |                   |
| COLUMN TOTALS                   |                   |           | 7544                 |                      |                   |                   |                   |

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FORM 13F INFORMATION TABLE

| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS        | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN | PUT<br>CALL | INVTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|--------------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
| CORPORATION                     |                          |           |                      |                      |           |             |                   |                   |
| CISCO SYSTEMS                   | COMMON STOCK             | 17275R102 | 598                  | 24820                | SH        |             | DEFINED           |                   |
| COCA COLA                       | COMMON STOCK             | 191216100 | 388                  | 6374                 | SH        |             | DEFINED           |                   |
| COLGATE PALMOLIVE               | COMMON STOCK             | 194162103 | 612                  | 7860                 | SH        |             | DEFINED           |                   |
| CONOCOPHILLIPS                  | COMMON STOCK             | 20825C104 | 253                  | 3315                 | SH        |             | DEFINED           |                   |
| DANAHER CORP                    | COMMON STOCK             | 235851102 | 604                  | 7945                 | SH        |             | DEFINED           |                   |
|                                 |                          | 235851102 | 31                   | 410                  | SH        |             | DEF/OTH           |                   |
| DOW JONES<br>INDUSTRIAL TRUST   | MUTUAL FUNDS -<br>EQUITY | 252787106 | 1719                 | 14045                | SH        |             | DEFINED           |                   |
| DOW CHEMICAL                    | COMMON STOCK             | 260543103 | 291                  | 7896                 | SH        |             | DEFINED           |                   |
| EMERSON ELECTRIC                | COMMON STOCK             | 291011104 | 345                  | 6695                 | SH        |             | DEFINED           |                   |
| EXELON<br>CORPORATION           | COMMON STOCK             | 30161N101 | 706                  | 8686                 | SH        |             | DEFINED           |                   |
|                                 |                          | 30161N101 | 10                   | 120                  | SH        |             | DEF/OTH           |                   |
| EXXON MOBIL                     | COMMON STOCK             | 30231G102 | 3700                 | 43742                | SH        |             | DEFINED           |                   |
| CORPORATION                     |                          |           |                      |                      |           |             |                   |                   |
| COLUMN TOTALS                   |                          |           | 9257                 |                      |           |             |                   |                   |

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| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN | PUT<br>CALL | INVTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|-------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
|                                 |                   | 30231G102 | 321                  | 3800                 | SH        |             | DEF/OTH           |                   |
| FIFTH THIRD<br>BANCORP          | COMMON STOCK      | 316773100 | 1944                 | 92923                | SH        |             | DEFINED           |                   |
| FOREST LABS                     | COMMON STOCK      | 345838106 | 250                  | 6250                 | SH        |             | DEFINED           |                   |

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|                          |                          |           |       |          |         |
|--------------------------|--------------------------|-----------|-------|----------|---------|
| FORTUNE BRANDS<br>INC    | COMMON STOCK             | 349631101 | 854   | 12291 SH | DEFINED |
| GENERAL ELECTRIC<br>CO   | COMMON STOCK             | 369604103 | 2602  | 70308 SH | DEFINED |
|                          |                          | 369604103 | 292   | 7881 SH  | DEF/OTH |
| HUNTINGTON<br>BANCSHARES | COMMON STOCK             | 446150104 | 493   | 45893 SH | DEFINED |
| INTEL CORP               | COMMON STOCK             | 458140100 | 251   | 11845 SH | DEFINED |
| IBM                      | COMMON STOCK             | 459200101 | 244   | 2123 SH  | DEFINED |
| ISHARES                  | MUTUAL FUNDS -<br>EQUITY | 464286665 | 2314  | 17068 SH | DEFINED |
|                          |                          | 464286665 | 10    | 75 SH    | DEF/OTH |
| ISHARES                  | MUTUAL FUNDS -<br>EQUITY | 464287101 | 2928  | 47733 SH | DEFINED |
| COLUMN TOTALS            |                          |           | 12503 |          |         |

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| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS                | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN | PUT<br>CALL | INVSTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|----------------------------------|-----------|----------------------|----------------------|-----------|-------------|--------------------|-------------------|
|                                 |                                  | 464287101 | 123                  | 2000 SH              |           |             | DEF/OTH            |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY         | 464287143 | 217                  | 2690 SH              |           |             | DEFINED            |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY         | 464287168 | 211                  | 3648 SH              |           |             | DEFINED            |                   |
|                                 |                                  | 464287168 | 39                   | 680 SH               |           |             | DEF/OTH            |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY         | 464287200 | 1945                 | 14708 SH             |           |             | DEFINED            |                   |
|                                 |                                  | 464287200 | 42                   | 320 SH               |           |             | DEF/OTH            |                   |
| ISHARES                         | MUTUAL FUNDS -<br>TAXABLE INCOME | 464287226 | 903                  | 8798 SH              |           |             | DEFINED            |                   |
| ISHARES                         | MUTUAL FUNDS -                   | 464287234 | 1017                 | 7570 SH              |           |             | DEFINED            |                   |

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| EQUITY        |                |           |      |          |         |
|---------------|----------------|-----------|------|----------|---------|
|               |                | 464287234 | 24   | 175 SH   | DEF/OTH |
| ISHARES       | MUTUAL FUNDS - | 464287309 | 4826 | 76977 SH | DEFINED |
| EQUITY        |                |           |      |          |         |
|               |                | 464287309 | 46   | 735 SH   | DEF/OTH |
| COLUMN TOTALS |                |           | 9393 |          |         |

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| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS        | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN | PUT<br>CALL | INVTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|--------------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY | 464287408 | 264                  | 3807 SH              |           |             | DEFINED           |                   |
|                                 |                          | 464287408 | 41                   | 595 SH               |           |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -           | 464287465 | 11610                | 161469 SH            |           |             | DEFINED           |                   |
| EQUITY                          |                          |           |                      |                      |           |             |                   |                   |
|                                 |                          | 464287465 | 111                  | 1550 SH              |           |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY | 464287481 | 1277                 | 12604 SH             |           |             | DEFINED           |                   |
|                                 |                          | 464287481 | 65                   | 640 SH               |           |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -           | 464287507 | 2003                 | 25769 SH             |           |             | DEFINED           |                   |
| EQUITY                          |                          |           |                      |                      |           |             |                   |                   |
|                                 |                          | 464287507 | 40                   | 510 SH               |           |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY | 464287598 | 1985                 | 27026 SH             |           |             | DEFINED           |                   |
|                                 |                          | 464287598 | 42                   | 570 SH               |           |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -           | 464287606 | 2124                 | 26062 SH             |           |             | DEFINED           |                   |
| EQUITY                          |                          |           |                      |                      |           |             |                   |                   |
| ISHARES                         | MUTUAL FUNDS -           | 464287614 | 4694                 | 86216 SH             |           |             | DEFINED           |                   |
| COLUMN TOTALS                   |                          |           | 24256                |                      |           |             |                   |                   |

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| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS        | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN | PUT<br>CALL | INVTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|--------------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
|                                 | EQUITY                   |           |                      |                      |           |             |                   |                   |
|                                 |                          | 464287614 | 51                   | 930                  | SH        |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -           | 464287622 | 3938                 | 54716                | SH        |             | DEFINED           |                   |
|                                 | EQUITY                   |           |                      |                      |           |             |                   |                   |
|                                 |                          | 464287622 | 75                   | 1045                 | SH        |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY | 464287705 | 305                  | 4177                 | SH        |             | DEFINED           |                   |
|                                 |                          | 464287705 | 38                   | 520                  | SH        |             | DEF/OTH           |                   |
| ISHARES                         | COMMON STOCK             | 464287721 | 255                  | 4848                 | SH        |             | DEFINED           |                   |
| ISHARES                         | COMMON STOCK             | 464287796 | 249                  | 1932                 | SH        |             | DEFINED           |                   |
|                                 |                          | 464287796 | 13                   | 100                  | SH        |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -           | 464287804 | 578                  | 9638                 | SH        |             | DEFINED           |                   |
|                                 | EQUITY                   |           |                      |                      |           |             |                   |                   |
|                                 |                          | 464287804 | 10                   | 175                  | SH        |             | DEF/OTH           |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY | 464287861 | 331                  | 3156                 | SH        |             | DEFINED           |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY | 464287887 | 265                  | 2142                 | SH        |             | DEFINED           |                   |
| COLUMN TOTALS                   |                          |           | 6108                 |                      |           |             |                   |                   |

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| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS        | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN | PUT<br>CALL | INVTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|--------------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
| ISHARES                         | MUTUAL FUNDS -           | 464288802 | 300                  | 5413                 | SH        |             | DEFINED           |                   |
|                                 | EQUITY                   |           |                      |                      |           |             |                   |                   |
| ISHARES                         | MUTUAL FUNDS -<br>EQUITY | 464288885 | 1323                 | 18300                | SH        |             | DEFINED           |                   |
| JOHNSON & JOHNSON               | COMMON STOCK             | 478160104 | 1021                 | 15740                | SH        |             | DEFINED           |                   |

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|                  |                |           |      |          |         |
|------------------|----------------|-----------|------|----------|---------|
| MARKET VECTORS   | MUTUAL FUNDS - | 57060U605 | 210  | 3920 SH  | DEFINED |
|                  | EQUITY         |           |      |          |         |
|                  |                | 57060U605 | 9    | 175 SH   | DEF/OTH |
| MASSEY ENERGY CO | COMMON STOCK   | 576206106 | 231  | 6330 SH  | DEFINED |
| MCDONALDS        | COMMON STOCK   | 580135101 | 497  | 8903 SH  | DEFINED |
| MICROSOFT        | COMMON STOCK   | 594918104 | 688  | 24255 SH | DEFINED |
|                  |                | 594918104 | 12   | 430 SH   | DEF/OTH |
| NATIONAL-OILWELL | COMMON STOCK   | 637071101 | 359  | 6151 SH  | DEFINED |
| VARCO INC        |                |           |      |          |         |
| NIKE CLASS B     | COMMON STOCK   | 654106103 | 200  | 2942 SH  | DEFINED |
|                  |                | 654106103 | 12   | 170 SH   | DEF/OTH |
| COLUMN TOTALS    |                |           | 4862 |          |         |

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|-------------------------------------|-------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
| NOKIA                               | COMMON STOCK      | 654902204 | 241                  | 7580 SH              |           |             | DEFINED           |                   |
| CORPORATION ADR                     |                   |           |                      |                      |           |             |                   |                   |
|                                     |                   | 654902204 | 10                   | 300 SH               |           |             | DEF/OTH           |                   |
| ORACLE<br>CORPORATION               | COMMON STOCK      | 68389X105 | 693                  | 35437 SH             |           |             | DEFINED           |                   |
| PANHANDLE<br>ROYALTY CO.<br>CLASS A | COMMON STOCK      | 698477106 | 276                  | 10000 SH             |           |             | DEFINED           |                   |
| PEABODY ENERGY<br>CORP              | COMMON STOCK      | 704549104 | 291                  | 5700 SH              |           |             | DEFINED           |                   |
| PEOPLES BANCORP<br>INC.             | COMMON STOCK      | 709789101 | 4593                 | 190524 SH            |           |             | DEFINED           |                   |
|                                     |                   | 709789101 | 17693                | 733860 SH            |           |             | DEF/OTH           |                   |
| PEPSICO                             | COMMON STOCK      | 713448108 | 833                  | 11536 SH             |           |             | DEFINED           |                   |

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|                   |              |           |       |         |         |
|-------------------|--------------|-----------|-------|---------|---------|
| PFIZER INC COMMON | COMMON STOCK | 717081103 | 194   | 9286 SH | DEFINED |
|                   |              | 717081103 | 9     | 430 SH  | DEF/OTH |
| COLUMN TOTALS     |              |           | 24833 |         |         |

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| NAME OF ISSUER<br>SECURITY NAME | TITLE<br>OF CLASS        | CUSIP     | VALUE<br>X<br>\$1000 | SHS<br>PRN<br>AMOUNT | SH<br>PRN | PUT<br>CALL | INVTMT<br>DISCRTN | OTHER<br>MANAGERS |
|---------------------------------|--------------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
| POWERSHARES                     | MUTUAL FUNDS -<br>EQUITY | 73935X583 | 1535                 | 29222 SH             |           |             | DEFINED           |                   |
|                                 |                          | 73935X583 | 8                    | 160 SH               |           |             | DEF/OTH           |                   |
| PRICE T ROWE<br>GROUP INC       | COMMON STOCK             | 74144T108 | 224                  | 4480 SH              |           |             | DEFINED           |                   |
| PROCTER & GAMBLE<br>CO          | COMMON STOCK             | 742718109 | 1157                 | 16507 SH             |           |             | DEFINED           |                   |
|                                 |                          | 742718109 | 14                   | 200 SH               |           |             | DEF/OTH           |                   |
| PRUDENTIAL<br>FINANCIAL INC     | COMMON STOCK             | 744320102 | 250                  | 3198 SH              |           |             | DEFINED           |                   |
| QUESTAR CORP OLD<br>CUSIP #     | COMMON STOCK             | 748356102 | 226                  | 4000 SH              |           |             | DEFINED           |                   |
| ROCKY BRANDS INC                | COMMON STOCK             | 774515100 | 1057                 | 186729 SH            |           |             | DEFINED           |                   |
| RYDEX                           | MUTUAL FUNDS -<br>EQUITY | 78355W106 | 729                  | 17037 SH             |           |             | DEFINED           |                   |
| RYDEX                           | MUTUAL FUNDS -<br>EQUITY | 78355W205 | 2162                 | 21949 SH             |           |             | DEFINED           |                   |
| RYDEX                           | MUTUAL FUNDS -           | 78355W403 | 756                  | 21860 SH             |           |             | DEFINED           |                   |
| COLUMN TOTALS                   |                          |           | 8118                 |                      |           |             |                   |                   |

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|---------------------------------|-------------------|-------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
|---------------------------------|-------------------|-------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|



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| EQUITY                             |                          |           |      |          |  |         |
|------------------------------------|--------------------------|-----------|------|----------|--|---------|
| S & P 500<br>DEPOSITARY<br>RECEIPT | MUTUAL FUNDS -<br>EQUITY | 78462F103 | 5647 | 42791 SH |  | DEFINED |
|                                    |                          | 78462F103 | 62   | 470 SH   |  | DEF/OTH |
| SIMON PPTY GROUP<br>INC NEW        | COMMON STOCK             | 828806109 | 351  | 3781 SH  |  | DEFINED |
| STAPLES INC                        | COMMON STOCK             | 855030102 | 234  | 10562 SH |  | DEFINED |
| TARGET<br>CORPORATION              | COMMON STOCK             | 87612E106 | 341  | 6738 SH  |  | DEFINED |
| 3M COMPANY                         | COMMON STOCK             | 88579Y101 | 418  | 5280 SH  |  | DEFINED |
| UNITED<br>BANKSHARES INC           | COMMON STOCK             | 909907107 | 918  | 34448 SH |  | DEFINED |
| UNITED TECH CORP                   | COMMON STOCK             | 913017109 | 985  | 14315 SH |  | DEFINED |
| VERIZON<br>COMMUNICATIONS          | COMMON STOCK             | 92343V104 | 385  | 10559 SH |  | DEFINED |
|                                    |                          | 92343V104 | 14   | 388 SH   |  | DEF/OTH |
| WELLS FARGO & CO                   | COMMON STOCK             | 949746101 | 404  | 13880 SH |  | DEFINED |
| COLUMN TOTALS                      |                          |           | 9759 |          |  |         |

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|---------------------------------|-------------------|-----------|----------------------|----------------------|-----------|-------------|-------------------|-------------------|
| WM WRIGLEY JR<br>COMPANY        | COMMON STOCK      | 982526105 | 226                  | 3595 SH              |           |             | DEFINED           |                   |
| WYETH COMM                      | COMMON STOCK      | 983024100 | 382                  | 9140 SH              |           |             | DEFINED           |                   |
|                                 |                   | 983024100 | 10                   | 240 SH               |           |             | DEF/OTH           |                   |
| ZIMMER HOLDINGS<br>INC          | COMMON STOCK      | 98956P102 | 272                  | 3495 SH              |           |             | DEFINED           |                   |
| ACCENTURE LTD<br>CLASS A        | COMMON STOCK      | G1150G111 | 225                  | 6395 SH              |           |             | DEFINED           |                   |
|                                 |                   | G1150G111 | 12                   | 350 SH               |           |             | DEF/OTH           |                   |

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|               |      |
|---------------|------|
| COLUMN TOTALS | 1127 |
|---------------|------|

|                 |        |
|-----------------|--------|
| AGGREGATE TOTAL | 117760 |
|-----------------|--------|