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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 SECURITY NAME	TITLE OF CLASS	CUSIP	VALUE X \$1000	SHS PRN AMOUNT	SH PRN CALL	INVTMT DISCRTN	OTHER MANAGERS
AT&T CORP	COMMON STOCK	00206R102	972	25380	SH	DEFINED	
		00206R102	76	1985	SH	DEF/OTH	
ABBOTT LABORATORIES	COMMON STOCK	002824100	740	13415	SH	DEFINED	
APACHE CORPORATION	COMMON STOCK	037411105	228	1885	SH	DEFINED	
APPLE INC	COMMON STOCK	037833100	287	2000	SH	DEFINED	
BP AMOCO PLC 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 INTERNATIONAL	COMMON STOCK	071813109	395	6825	SH	DEFINED	
CAMCO FINANCIAL CORP	COMMON STOCK	132618109	557	52034	SH	DEFINED	
CHEVRON	COMMON STOCK	166764100	2488	29151	SH	DEFINED	
COLUMN TOTALS			7544				

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

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FORTUNE BRANDS INC	COMMON STOCK	349631101	854	12291 SH	DEFINED
GENERAL ELECTRIC CO	COMMON STOCK	369604103	2602	70308 SH	DEFINED
		369604103	292	7881 SH	DEF/OTH
HUNTINGTON 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 - EQUITY	464286665	2314	17068 SH	DEFINED
		464286665	10	75 SH	DEF/OTH
ISHARES	MUTUAL FUNDS - EQUITY	464287101	2928	47733 SH	DEFINED
COLUMN TOTALS			12503		

FORM 13F INFORMATION TABLE

NAME OF ISSUER SECURITY NAME	TITLE OF CLASS	CUSIP	VALUE X \$1000	SHS PRN AMOUNT	SH PRN	PUT CALL	INVSTMT DISCRTN	OTHER MANAGERS
		464287101	123	2000 SH			DEF/OTH	
ISHARES	MUTUAL FUNDS - EQUITY	464287143	217	2690 SH			DEFINED	
ISHARES	MUTUAL FUNDS - EQUITY	464287168	211	3648 SH			DEFINED	
		464287168	39	680 SH			DEF/OTH	
ISHARES	MUTUAL FUNDS - EQUITY	464287200	1945	14708 SH			DEFINED	
		464287200	42	320 SH			DEF/OTH	
ISHARES	MUTUAL FUNDS - 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		

FORM 13F INFORMATION TABLE

NAME OF ISSUER SECURITY NAME	TITLE OF CLASS	CUSIP	VALUE X \$1000	SHS PRN AMOUNT	SH PRN	PUT CALL	INVTMT DISCRTN	OTHER MANAGERS
ISHARES	MUTUAL FUNDS - 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 - 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 - 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 SECURITY NAME	TITLE OF CLASS	CUSIP	VALUE X \$1000	SHS PRN AMOUNT	SH PRN	PUT CALL	INVTMT DISCRTN	OTHER 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 - 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 - EQUITY	464287861	331	3156	SH		DEFINED	
ISHARES	MUTUAL FUNDS - EQUITY	464287887	265	2142	SH		DEFINED	
COLUMN TOTALS			6108					

FORM 13F INFORMATION TABLE

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

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MARKET VECTORS	MUTUAL FUNDS - EQUITY	57060U605	210	3920 SH	DEFINED
		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 VARCO INC	COMMON STOCK	637071101	359	6151 SH	DEFINED
NIKE CLASS B	COMMON STOCK	654106103	200	2942 SH	DEFINED
		654106103	12	170 SH	DEF/OTH
COLUMN TOTALS			4862		

FORM 13F INFORMATION TABLE

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NOKIA CORPORATION ADR	COMMON STOCK	654902204	241	7580 SH			DEFINED	
		654902204	10	300 SH			DEF/OTH	
ORACLE CORPORATION	COMMON STOCK	68389X105	693	35437 SH			DEFINED	
PANHANDLE ROYALTY CO. CLASS A	COMMON STOCK	698477106	276	10000 SH			DEFINED	
PEABODY ENERGY CORP	COMMON STOCK	704549104	291	5700 SH			DEFINED	
PEOPLES BANCORP 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 SECURITY NAME	TITLE OF CLASS	CUSIP	VALUE X \$1000	SHS PRN AMOUNT	SH PRN	PUT CALL	INVTMT DISCRTN	OTHER MANAGERS
POWERSHARES	MUTUAL FUNDS - EQUITY	73935X583	1535	29222 SH			DEFINED	
		73935X583	8	160 SH			DEF/OTH	
PRICE T ROWE GROUP INC	COMMON STOCK	74144T108	224	4480 SH			DEFINED	
PROCTER & GAMBLE CO	COMMON STOCK	742718109	1157	16507 SH			DEFINED	
		742718109	14	200 SH			DEF/OTH	
PRUDENTIAL FINANCIAL INC	COMMON STOCK	744320102	250	3198 SH			DEFINED	
QUESTAR CORP OLD CUSIP #	COMMON STOCK	748356102	226	4000 SH			DEFINED	
ROCKY BRANDS INC	COMMON STOCK	774515100	1057	186729 SH			DEFINED	
RYDEX	MUTUAL FUNDS - EQUITY	78355W106	729	17037 SH			DEFINED	
RYDEX	MUTUAL FUNDS - EQUITY	78355W205	2162	21949 SH			DEFINED	
RYDEX	MUTUAL FUNDS -	78355W403	756	21860 SH			DEFINED	
COLUMN TOTALS			8118					

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NAME OF ISSUER SECURITY NAME	TITLE OF CLASS	CUSIP	VALUE X \$1000	SHS PRN AMOUNT	SH PRN	PUT CALL	INVTMT DISCRTN	OTHER MANAGERS
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EQUITY						
S & P 500 DEPOSITARY RECEIPT	MUTUAL FUNDS - EQUITY	78462F103	5647	42791 SH		DEFINED
		78462F103	62	470 SH		DEF/OTH
SIMON PPTY GROUP INC NEW	COMMON STOCK	828806109	351	3781 SH		DEFINED
STAPLES INC	COMMON STOCK	855030102	234	10562 SH		DEFINED
TARGET CORPORATION	COMMON STOCK	87612E106	341	6738 SH		DEFINED
3M COMPANY	COMMON STOCK	88579Y101	418	5280 SH		DEFINED
UNITED BANKSHARES INC	COMMON STOCK	909907107	918	34448 SH		DEFINED
UNITED TECH CORP	COMMON STOCK	913017109	985	14315 SH		DEFINED
VERIZON 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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NAME OF ISSUER SECURITY NAME	TITLE OF CLASS	CUSIP	VALUE X \$1000	SHS PRN AMOUNT	SH PRN	PUT CALL	INVTMT DISCRTN	OTHER MANAGERS
WM WRIGLEY JR 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 INC	COMMON STOCK	98956P102	272	3495 SH			DEFINED	
ACCENTURE LTD 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