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PEOPLES BANCORP INC  
Form 13F-HR/A  
August 12, 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: 12/31/06

Check here if Amendment [ X ]; Amendment Number: 1  
This Amendment (Check only one.): [ X ] is a restatement.  
[ ] adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: PEOPLES BANK, NATINAL ASSOCIATION  
Address: 138 PUTNAM STREET  
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, Ohio	July 3, 2008
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[Signature]	[City, State]	[Date]

Comment: Removed CUSIPS not on the approved list:  
Heartland Bancorp CUSIP# 421962101

Report Type (Check only one.):

[ X] 13F HOLDINGS REPORT.  
[ ] 13F NOTICE.  
[ ] 13F COMBINATION REPORT.

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I AM SIGNING THIS REPORT AS REQUIRED BY THE SECURITIES EXCHANGE ACT OF 1934.

FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 0  
 Form 13F Information Table Entry Total: 145  
 Form 13F Information Table Entry Total: \$140,239

List of Other Included Managers: NONE

NAME OF ISSUER	TITLE OF CLASS	CUSIP	FORM 13F INFORMATION TABLE					
			VALUE (x\$1000)	SHARES/ PRN AMT	SH/ PRN	PUT/ CALL	INVSTMT DCRETN	OTHER MANA
AT&T INC	COM	00206R102	493	13805	SH		SOLE	
ABBOTT LABORATORIES	COM	002824100	723	14860	SH		SOLE	
ABBOTT LABORATORIES	COM	002824100	79	1630	SH		OTHER	
AMERICAN INTL GROUP INC	COM	026874107	615	8590	SH		SOLE	
AMERICAN INTL GROUP INC	COM	026874107	20	280	SH		OTHER	
BP AMOCO PLC SPONS ADR	COM	055622104	1130	16852	SH		SOLE	
BP AMOCO PLC SPONS ADR	COM	055622104	398	5935	SH		OTHER	
BANK OF AMERICA CORP	COM	060505104	1827	34225	SH		SOLE	
BANK OF AMERICA CORP	COM	060505104	72	1350	SH		OTHER	
BELLSOUTH CORP COMMON	COM	079860102	376	7996	SH		SOLE	
BELLSOUTH CORP COMMON	COM	079860102	7	156	SH		OTHER	
BEMIS COMPANY	COM	081437105	301	8860	SH		SOLE	
BEMIS COMPANY	COM	081437105	11	335	SH		OTHER	
CVS CORPORATION	COM	126650100	200	6485	SH		SOLE	
CAMCO FINANCIAL CORP	COM	132618109	628	49285	SH		SOLE	
CHEVRON CORPORATION	COM	166764100	1969	26788	SH		SOLE	
CHEVRON CORPORATION	COM	166764100	400	5450	SH		OTHER	
CISCO SYSTEMS	COM	17275R102	771	28215	SH		SOLE	
CISCO SYSTEMS	COM	17275R102	87	3205	SH		OTHER	
COCA COLA CO COMMON	COM	191216100	246	5110	SH		SOLE	
COCA COLA CO COMMON	COM	191216100	55	1140	SH		OTHER	
COGNIZANT TECHNOLOGY SOLUTIONS	COM	192446102	424	5505	SH		SOLE	
COGNIZANT TECHNOLOGY SOLUTIONS	COM	192446102	12	160	SH		OTHER	
COLGATE PALMOLIVE	COM	194162103	471	7220	SH		SOLE	
COLGATE PALMOLIVE	COM	194162103	11	180	SH		OTHER	
DANAHER CORP	COM	235851102	509	7040	SH		SOLE	
DANAHER CORP	COM	235851102	46	640	SH		OTHER	
DOW JONES INDUSTRIAL TRUST SER	COM	252787106	1621	13030	SH		SOLE	
DOW CHEMICAL CO	COM	260543103	391	9801	SH		SOLE	
DOW CHEMICAL CO	COM	260543103	11	300	SH		OTHER	
EMERSON ELECTRIC COMMON	COM	291011104	142	3222	SH		SOLE	
EMERSON ELECTRIC COMMON	COM	291011104	75	1708	SH		OTHER	

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EXELON CORPORATION	COM	30161N101	500	8091	SH	SOLE
EXELON CORPORATION	COM	30161N101	15	255	SH	OTHER
EXXON MOBIL CORPORATION	COM	30231G102	3784	49385	SH	SOLE
EXXON MOBIL CORPORATION	COM	30231G102	158	2070	SH	OTHER
FIRST FEDERAL DOVER FINANCIAL	COM	30243C107	265	15150	SH	DEFINED
FIFTH THIRD BANCORP	COM	316773100	420	10283	SH	SOLE
FORTUNE BRANDS INC	COM	349631101	1800	21088	SH	SOLE
GENERAL ELECTRIC CO COMMON	COM	369604103	2645	71091	SH	SOLE
GENERAL ELECTRIC CO COMMON	COM	369604103	393	10581	SH	DEFINED
GENERAL ELECTRIC CO COMMON	COM	369604103	194	5225	SH	OTHER
GLAXO SMITHKLINE PLC ADR	COM	37733W105	189	3600	SH	SOLE
GLAXO SMITHKLINE PLC ADR	COM	37733W105	13	250	SH	OTHER
GOLDMAN SACHS GROUP	COM	38141G104	578	2900	SH	SOLE
HOME DEPOT	COM	437076102	217	5417	SH	SOLE
HUNTINGTON BANCSHARES	COM	446150104	819	34515	SH	SOLE
HUNTINGTON BANCSHARES	COM	446150104	38	1641	SH	OTHER
ITT CORPORATION	COM	450911102	402	7085	SH	SOLE
ITT CORPORATION	COM	450911102	22	400	SH	OTHER
INTEL CORP	COM	458140100	442	21842	SH	SOLE
ISHARES S & P 100 INDEX FUND	COM	464287101	2124	32156	SH	SOLE
ISHARES S & P 100 INDEX FUND	COM	464287101	189	2862	SH	OTHER
ISHARES DJ SELECT DIV	COM	464287168	2294	32447	SH	SOLE
ISHARES DJ SELECT DIV	COM	464287168	158	2234	SH	OTHER
I SHARES S & P 500 INDEX	COM	464287200	2456	17300	SH	SOLE
I SHARES S & P 500 INDEX	COM	464287200	426	3000	SH	OTHER
ISHARES LEHMAN AGGREGATE FUND	COM	464287226	627	6289	SH	SOLE
ISHARES MSCI EMERGING MARKET	COM	464287234	438	3845	SH	SOLE
ISHARES MSCI EMERGING MARKET	COM	464287234	25	225	SH	OTHER
I SHARES S&P 500 BARRA GROWTH	COM	464287309	2701	41611	SH	SOLE
I SHARES S&P 500 BARRA GROWTH	COM	464287309	9	148	SH	OTHER
ISHARES GOLDMAN SACHS NATURAL	COM	464287374	647	6377	SH	SOLE
I SHARES S&P 500 BARRA VALUE	COM	464287408	1499	19505	SH	SOLE
I SHARES S&P 500 BARRA VALUE	COM	464287408	40	530	SH	OTHER
ISHARES MSCI EAFE INDEX FOREIG	COM	464287465	12822	175126	SH	SOLE
ISHARES MSCI EAFE INDEX FOREIG	COM	464287465	923	12610	SH	OTHER
ISHARES RUSSELL MIDCAP VALUE	COM	464287473	294	2014	SH	SOLE
ISHARES RUSSELL MIDCAP GROWTH	COM	464287481	994	9647	SH	SOLE
ISHARES RUSSELL MIDCAP	COM	464287499	467	4683	SH	SOLE
I SHARES S&P 400 MIDCAP	COM	464287507	2938	36654	SH	SOLE
I SHARES S&P 400 MIDCAP	COM	464287507	371	4635	SH	OTHER
I SHARES RUSSELL 1000 VALUE	COM	464287598	3644	44065	SH	SOLE
I SHARES RUSSELL 1000 VALUE	COM	464287598	84	1020	SH	OTHER
I SHARES RUSSELL 1000 GROWTH	COM	464287614	3416	62084	SH	SOLE
I SHARES RUSSELL 1000 GROWTH	COM	464287614	196	3575	SH	OTHER
I SHARES RUSSELL 1000	COM	464287622	4061	52858	SH	SOLE
I SHARES RUSSELL 1000	COM	464287622	953	12410	SH	OTHER
I SHARES RUSSELL 2000	COM	464287655	398	5108	SH	SOLE
I SHARES S&P 400 MIDCAP VALUE	COM	464287705	948	11972	SH	SOLE
ISHARES DJ US TELECOM	COM	464287713	339	11465	SH	SOLE
ISHARES DJ US TELECOM	COM	464287713	5	200	SH	OTHER
ISHARES DJ US TECHNOLOGY	COM	464287721	280	5151	SH	SOLE
ISHARES DJ US TECHNOLOGY	COM	464287721	8	160	SH	OTHER
ISHARES DJ US REAL ESTATE	COM	464287739	1433	17196	SH	SOLE
ISHARES DJ US REAL ESTATE	COM	464287739	34	410	SH	OTHER
ISHARES DJ US ENERGY SECTOR	COM	464287796	252	2475	SH	SOLE
I SHARES S&P 600 SMALL CAP	COM	464287804	1442	21855	SH	SOLE
ISHARES S&P EUROPE 350 INDEX F	COM	464287861	1952	18598	SH	SOLE
ISHARES S&P EUROPE 350 INDEX F	COM	464287861	196	1871	SH	OTHER
ISHARES KLD INDEX	COM	464288802	546	9250	SH	SOLE
JOHNSON & JOHNSON	COM	478160104	823	12471	SH	SOLE
JOHNSON & JOHNSON	COM	478160104	39	600	SH	OTHER
MCDONALDS CORP	COM	580135101	205	4630	SH	SOLE

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MCDONALDS CORP	COM	580135101	21	480	SH	OTHER
MEDTRONIC INC	COM	585055106	444	8315	SH	SOLE
MERRILL LYNCH	COM	590188108	266	2865	SH	SOLE
MERRILL LYNCH	COM	590188108	13	150	SH	OTHER
MICROSOFT	COM	594918104	613	20530	SH	SOLE
MICROSOFT	COM	594918104	72	2440	SH	OTHER
NOVARTIS AG	COM	66987V109	506	8825	SH	SOLE
NOVARTIS AG	COM	66987V109	12	210	SH	OTHER
NUVEEN MUNICIPAL MARKET OPPORT	COM	67062W103	172	11300	SH	SOLE
NUVEEN OHIO DIVID ADVANTAGE FD	COM	67071V104	207	14166	SH	SOLE
ORACLE CORPORATION	COM	68389X105	477	27837	SH	SOLE
ORACLE CORPORATION	COM	68389X105	17	1025	SH	OTHER
PEABODY ENERGY CORP	COM	704549104	226	5600	SH	SOLE
PEOPLES BANCORP INC.	COM	709789101	7761	261326	SH	SOLE
PEOPLES BANCORP INC.	COM	709789101	23158	779721	SH	OTHER
PEPSICO	COM	713448108	714	11423	SH	SOLE
PEPSICO	COM	713448108	42	675	SH	OTHER
PRICE T ROWE GROUP INC	COM	74144T108	204	4670	SH	SOLE
PROCTER & GAMBLE COMPANY COMMO	COM	742718109	1510	23498	SH	SOLE
PROCTER & GAMBLE COMPANY COMMO	COM	742718109	73	1140	SH	OTHER
ROCKY BRANDS INC	COM	774515100	2848	176729	SH	OTHER
RYDEX S&P 500 EQUAL-WEIGHT EFT	COM	78355W106	2932	61944	SH	SOLE
RYDEX S&P 500 EQUAL-WEIGHT EFT	COM	78355W106	236	4996	SH	OTHER
S & P 500 DEPOSITARY RECEIPT S	COM	78462F103	5759	40670	SH	SOLE
S & P 500 DEPOSITARY RECEIPT S	COM	78462F103	113	800	SH	OTHER
SIMON PPTY GROUP INC NEW	COM	828806109	436	4312	SH	SOLE
SIMON PPTY GROUP INC NEW	COM	828806109	51	504	SH	OTHER
SKY FINANCIAL GROUP INC	COM	83080P103	205	7205	SH	DEFINED
STAPLES INC	COM	855030102	256	9594	SH	SOLE
TARGET CORPORATION	COM	87612E106	808	14174	SH	SOLE
TARGET CORPORATION	COM	87612E106	24	425	SH	OTHER
3M COMPANY	COM	88579Y101	336	4320	SH	SOLE
3M COMPANY	COM	88579Y101	15	200	SH	OTHER
US BANCORP DEL	COM	902973304	304	8405	SH	SOLE
UNITED BANKSHARES INC	COM	909907107	1312	33948	SH	SOLE
UNITED TECHNOLOGIES INC	COM	913017109	1098	17570	SH	SOLE
UNITED TECHNOLOGIES INC	COM	913017109	23	370	SH	OTHER
VERIZON COMMUNICATIONS	COM	92343V104	404	10867	SH	SOLE
VERIZON COMMUNICATIONS	COM	92343V104	25	676	SH	OTHER
WACHOVIA CORP	COM	929903102	402	7076	SH	SOLE
WALGREEN CO COMMON	COM	931422109	555	12105	SH	SOLE
WALGREEN CO COMMON	COM	931422109	44	960	SH	OTHER
WELLS FARGO AND COMPANY	COM	949746101	645	18145	SH	SOLE
WESBANCO	COM	950810101	207	6191	SH	SOLE
WESBANCO	COM	950810101	48	1460	SH	OTHER
WM WRIGLEY JR COMPANY	COM	982526105	410	7930	SH	SOLE
WM WRIGLEY JR COMPANY	COM	982526105	20	400	SH	OTHER
WYETH COMM	COM	983024100	2797	54940	SH	SOLE
WYETH COMM	COM	983024100	152	3000	SH	OTHER
ACCENTURE LTD CLASS A	COM	G1150G111	537	14550	SH	SOLE
ACCENTURE LTD CLASS A	COM	G1150G111	18	500	SH	OTHER