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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: 03/31/07

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, NATIONAL 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.

I AM SIGNING THIS REPORT AS REQUIRED BY THE SECURITIES EXCHANGE

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ACT OF 1934.

FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 0  
 Form 13F Information Table Entry Total: 140  
 Form 13F Information Table Entry Total: \$125,802

List of Other Included Managers: NONE

FORM 13F INFORMATION TABLE							
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHARES/ PRN AMT	SH/ PRN CALL	PUT/ INVSTMT	OTHER DSCRETN MANA
AT&T CORP	COM	00206R102	928	23549	SH		SOLE
AT&T CORP	COM	00206R102	8	207	SH		OTHER
ABBOTT LABORATORIES	COM	002824100	777	13935	SH		SOLE
ABBOTT LABORATORIES	COM	002824100	90	1630	SH		OTHER
AMERICAN INTL GROUP INC	COM	026874107	557	8290	SH		SOLE
AMERICAN INTL GROUP INC	COM	026874107	18	280	SH		OTHER
BP AMOCO PLC SPONS ADR	COM	055622104	1068	16502	SH		SOLE
BP AMOCO PLC SPONS ADR	COM	055622104	384	5935	SH		OTHER
BANK OF AMERICA	COM	060505104	1472	28853	SH		SOLE
BANK OF AMERICA	COM	060505104	68	1350	SH		OTHER
BEMIS COMPANY	COM	081437105	292	8760	SH		SOLE
BEMIS COMPANY	COM	081437105	11	335	SH		OTHER
CVS/CAREMARK CORP	COM	126650100	221	6485	SH		SOLE
CAMCO FINANCIAL CORP	COM	132618109	635	49460	SH		SOLE
CHEVRON CORPORATION	COM	166764100	1874	25346	SH		SOLE
CHEVRON CORPORATION	COM	166764100	403	5450	SH		OTHER
CISCO SYSTEMS	COM	17275R102	577	22635	SH		SOLE
CISCO SYSTEMS	COM	17275R102	81	3205	SH		OTHER
COCA COLA	COM	191216100	238	4960	SH		SOLE
COCA COLA	COM	191216100	54	1140	SH		OTHER
COGNIZANT TECHNOLOGY SOLUTIONS	COM	192446102	372	4215	SH		SOLE
COGNIZANT TECHNOLOGY SOLUTIONS	COM	192446102	14	160	SH		OTHER
COLGATE PALMOLIVE	COM	194162103	447	6695	SH		SOLE
COLGATE PALMOLIVE	COM	194162103	12	180	SH		OTHER
DANAHER CORP	COM	235851102	506	7090	SH		SOLE
DANAHER CORP	COM	235851102	45	640	SH		OTHER
DOW JONES INDUSTRIAL TRUST SER	COM	252787106	1360	11005	SH		SOLE
DOW CHEMICAL CO	COM	260543103	440	9601	SH		SOLE
DOW CHEMICAL CO	COM	260543103	13	300	SH		OTHER
EXELON CORPORATION	COM	30161N101	535	7791	SH		SOLE
EXELON CORPORATION	COM	30161N101	17	255	SH		OTHER
EXXON MOBIL CORPORATION	COM	30231G102	3362	44570	SH		SOLE
EXXON MOBIL CORPORATION	COM	30231G102	94	1253	SH		OTHER

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FIRST FEDERAL DOVER FINANCIAL	COM	30243C107	248	15150	SH	DEFINED
FIFTH THIRD BANCORP	COM	316773100	378	9777	SH	SOLE
FORTUNE BRANDS INC	COM	349631101	1643	20846	SH	SOLE
GENERAL ELECTRIC CO COMMON	COM	369604103	2426	68627	SH	SOLE
GENERAL ELECTRIC CO COMMON	COM	369604103	374	10581	SH	DEFINED
GENERAL ELECTRIC CO COMMON	COM	369604103	184	5225	SH	OTHER
GLAXO SMITHKLINE PLC ADR	COM	37733W105	203	3685	SH	SOLE
GLAXO SMITHKLINE PLC ADR	COM	37733W105	24	450	SH	OTHER
GOLDMAN SACHS GROUP	COM	38141G104	511	2475	SH	SOLE
HUNTINGTON BANCSHARES	COM	446150104	732	33515	SH	SOLE
HUNTINGTON BANCSHARES	COM	446150104	35	1641	SH	OTHER
ITT CORPORATION	COM	450911102	379	6285	SH	SOLE
ITT CORPORATION	COM	450911102	24	400	SH	OTHER
INTEL CORP	COM	458140100	303	15864	SH	SOLE
ISHARES S & P 100 INDEX FUND	COM	464287101	1740	26731	SH	SOLE
ISHARES S & P 100 INDEX FUND	COM	464287101	184	2827	SH	OTHER
ISHARES DJ SELECT DIV	COM	464287168	1911	26747	SH	SOLE
ISHARES DJ SELECT DIV	COM	464287168	152	2134	SH	OTHER
ISHARES S & P 500 INDEX	COM	464287200	1376	9673	SH	SOLE
ISHARES S & P 500 INDEX	COM	464287200	412	2900	SH	OTHER
ISHARES LEHMAN AGGREGATE FUND	COM	464287226	633	6321	SH	SOLE
ISHARES MSCI EMERGING MARKET	COM	464287234	474	4076	SH	SOLE
ISHARES MSCI EMERGING MARKET	COM	464287234	26	225	SH	OTHER
ISHARES S & P 500 BARRA GROWTH	COM	464287309	1881	29117	SH	SOLE
ISHARES S & P 500 BARRA GROWTH	COM	464287309	1	30	SH	OTHER
ISHARES GOLDMAN SACHS NATURAL	COM	464287374	470	4480	SH	SOLE
ISHARES S & P 500 BARRA VALUE	COM	464287408	1261	16250	SH	SOLE
ISHARES S & P 500 BARRA VALUE	COM	464287408	38	490	SH	OTHER
ISHARES MSCI EAFE INDEX FOREIG	COM	464287465	12034	157804	SH	SOLE
ISHARES MSCI EAFE INDEX FOREIG	COM	464287465	943	12377	SH	OTHER
ISHARES RUSSELL MIDCAP VALUE	COM	464287473	262	1714	SH	SOLE
ISHARES RUSSELL MIDCAP GROWTH	COM	464287481	1033	9647	SH	SOLE
ISHARES RUSSELL MIDCAP	COM	464287499	474	4557	SH	SOLE
ISHARES RUSSELL MIDCAP	COM	464287499	44	428	SH	OTHER
ISHARES S & P 400 MIDCAP	COM	464287507	2873	33964	SH	SOLE
ISHARES S & P 400 MIDCAP	COM	464287507	372	4407	SH	OTHER
ISHARES RUSSELL 1000 VALUE	COM	464287598	3334	40110	SH	SOLE
ISHARES RUSSELL 1000 VALUE	COM	464287598	78	940	SH	OTHER
ISHARES RUSSELL 1000 GROWTH	COM	464287614	3301	59326	SH	SOLE
ISHARES RUSSELL 1000 GROWTH	COM	464287614	185	3335	SH	OTHER
ISHARES RUSSELL 1000	COM	464287622	3248	41962	SH	SOLE
ISHARES RUSSELL 1000	COM	464287622	931	12035	SH	OTHER
ISHARES S & P 400 MIDCAP VALUE	COM	464287705	975	11677	SH	SOLE
ISHARES DJ US TELECOM	COM	464287713	358	11515	SH	SOLE
ISHARES DJ US TELECOM	COM	464287713	6	200	SH	OTHER
ISHARES DJ US TECHNOLOGY	COM	464287721	261	4851	SH	SOLE
ISHARES DJ US TECHNOLOGY	COM	464287721	8	160	SH	OTHER
ISHARES DJ US REAL ESTATE	COM	464287739	1360	15956	SH	SOLE
ISHARES DJ US REAL ESTATE	COM	464287739	24	290	SH	OTHER
ISHARES DJ US ENERGY SECTOR	COM	464287796	319	3065	SH	SOLE
ISHARES S & P 600 SMALL CAP	COM	464287804	1358	20000	SH	SOLE
ISHARES S&P EUROPE 350 INDEX F	COM	464287861	1535	14173	SH	SOLE
ISHARES S&P EUROPE 350 INDEX F	COM	464287861	169	1569	SH	OTHER
ISHARES KLD INDEX	COM	464288802	545	9323	SH	SOLE
JOHNSON & JOHNSON	COM	478160104	702	11660	SH	SOLE
JOHNSON & JOHNSON	COM	478160104	36	600	SH	OTHER
MCDONALDS CORP	COM	580135101	250	5570	SH	SOLE
MCDONALDS CORP	COM	580135101	21	480	SH	OTHER
MEDTRONIC INC	COM	585055106	361	7365	SH	SOLE
MERRILL LYNCH	COM	590188108	242	2965	SH	SOLE
MERRILL LYNCH	COM	590188108	12	150	SH	OTHER
MICROSOFT	COM	594918104	554	19880	SH	SOLE

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MICROSOFT	COM	594918104	62	2240	SH	OTHER
MID CAP SPDR TR UNIT SERIES 1	COM	595635103	207	1345	SH	SOLE
NOVARTIS AG	COM	66987V109	482	8825	SH	SOLE
NOVARTIS AG	COM	66987V109	11	210	SH	OTHER
NUVEEN MUNICIPAL MARKET OPPORT	COM	67062W103	171	11300	SH	SOLE
NUVEEN OHIO DIVID ADVANTAGE FD	COM	67071V104	211	14166	SH	SOLE
ORACLE CORPORATION	COM	68389X105	433	23927	SH	SOLE
ORACLE CORPORATION	COM	68389X105	18	1025	SH	OTHER
PEABODY ENERGY CORP	COM	704549104	225	5600	SH	SOLE
PEOPLES BANCORP INC.	COM	709789101	6642	251503	SH	SOLE
PEOPLES BANCORP INC.	COM	709789101	20693	783513	SH	OTHER
PEPSICO	COM	713448108	669	10538	SH	SOLE
PEPSICO	COM	713448108	42	675	SH	OTHER
PROCTER & GAMBLE COMPANY COMMO	COM	742718109	1344	21290	SH	SOLE
PROCTER & GAMBLE COMPANY COMMO	COM	742718109	72	1140	SH	OTHER
ROCKY BRANDS INC	COM	774515100	2014	176729	SH	OTHER
RYDEX S&P 500 EQUAL-WEIGHT EFT	COM	78355W106	2944	60652	SH	SOLE
RYDEX S&P 500 EQUAL-WEIGHT EFT	COM	78355W106	242	4996	SH	OTHER
S & P 500 DEPOSITARY RECEIPT S	COM	78462F103	5638	39710	SH	SOLE
S & P 500 DEPOSITARY RECEIPT S	COM	78462F103	113	800	SH	OTHER
SIMON PPTY GROUP INC NEW	COM	828806109	479	4312	SH	SOLE
SIMON PPTY GROUP INC NEW	COM	828806109	56	504	SH	OTHER
STAPLES INC	COM	855030102	258	9994	SH	SOLE
TARGET CORPORATION	COM	87612E106	794	13408	SH	SOLE
TARGET CORPORATION	COM	87612E106	25	425	SH	OTHER
3M COMPANY	COM	88579Y101	314	4120	SH	SOLE
3M COMPANY	COM	88579Y101	15	200	SH	OTHER
US BANCORP DEL	COM	902973304	260	7435	SH	SOLE
UNITED BANKSHARES INC	COM	909907107	1189	33948	SH	SOLE
UNITED TECH CORP	COM	913017109	1022	15730	SH	SOLE
UNITED TECH CORP	COM	913017109	24	370	SH	OTHER
VERIZON COMMUNICATIONS	COM	92343V104	398	10517	SH	SOLE
VERIZON COMMUNICATIONS	COM	92343V104	25	676	SH	OTHER
WACHOVIA CORP	COM	929903102	389	7075	SH	SOLE
WALGREEN CO COMMON	COM	931422109	498	10870	SH	SOLE
WALGREEN CO COMMON	COM	931422109	44	960	SH	OTHER
WELLS FARGO & CO	COM	949746101	545	15845	SH	SOLE
WESBANCO	COM	950810101	191	6191	SH	SOLE
WESBANCO	COM	950810101	45	1460	SH	OTHER
WM WRIGLEY JR COMPANY	COM	982526105	380	7480	SH	SOLE
WM WRIGLEY JR COMPANY	COM	982526105	20	400	SH	OTHER
WYETH COMM	COM	983024100	2628	52540	SH	SOLE
WYETH COMM	COM	983024100	150	3000	SH	OTHER
ACCENTURE LTD CLASS A	COM	G1150G111	597	15500	SH	SOLE
ACCENTURE LTD CLASS A	COM	G1150G111	19	500	SH	OTHER