

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 4561

December 1, 2008

Edward G. Sloane Chief Financial Officer and Treasurer Peoples Bancorp Inc. 138 Putnam Street P.O. Box 738 Marietta, OH 45750

Re: Peoples Bancorp Inc.

Preliminary Proxy Statement on Schedule 14A

Filed November 13, 2008

File No. 000-16772

Dear Mr. Sloane:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Kathryn McHale Staff Attorney