



DIVISION OF  
CORPORATION FINANCE

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