



DIVISION OF
CORPORATION FINANCE

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

October 8, 2024

Kathryn Bailey
Chief Financial Officer
Peoples Bancorp Inc.
138 Putnam Street, PO Box 738
Marietta, OH 45750

Re: Peoples Bancorp Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 000-16772

Dear Kathryn Bailey:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Finance