

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Ohio Heritage Bancorp, Inc.		31-1411217	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Katie Bailey	740-373-3155	Kathryn.Bailey@pebo.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
138 Putnam Street		Marietta, OH 45750	
8 Date of action		9 Classification and description	
August 22, 2014		Common stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On August 22, 2014, Ohio Heritage Bancorp, Inc. ("OHB") merged with and into Peoples Bancorp Inc. ("Peoples"), with Peoples surviving. For U.S. federal income tax purposes, the parties treated the merger as a reorganization described in Internal Revenue Code Section 368(a). Immediately prior to the merger, OHB had outstanding shares of common stock. Pursuant to the merger, each share of OHB common stock was converted into: \$16.50 in cash and \$93.50 in Peoples' common stock. No fractional shares of Peoples common stock were issued in the merger, rather Peoples paid cash in lieu of fractional shares.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ Each OHB shareholder's tax basis in the shares of Peoples common stock received equals the adjusted tax basis of the shares of the OHB stock exchanged thereof, increased by the holder's recognized gain, if any, and decreased by the amount of any cash such holder received in the exchange.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The calculations are based upon the exchange ratio agreed to in the merger agreement, as described in paragraph 14 above.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 302, 354, 356, 358, and 368.

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ Loss may be recognized only to the extent of cash received in lieu of common or fractional shares.

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable year is 2014.

Blank lines for providing other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Katie Bailey* Date ▶ 10/13/14

Print your name ▶ Katie Bailey Title ▶ SVP, Controller

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	David L. Phillips	<i>David L. Phillips</i>	10/9/14		P01220686
	Firm's name ▶ Ernst & Young LLP			Firm's EIN ▶	34-6565596
	Firm's address ▶ 900 United Center, 500 Virginia Street East, Charleston, WV 25301			Phone no.	304-343-8971