

BRASIL TELECOM SA
Form 6-K
October 26, 2007

**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 6-K

**REPORT OF FOREIGN ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF THE
SECURITIES EXCHANGE ACT OF 1934**

THROUGH October 26, 2007

(Commission File No. 1-15256)

BRASIL TELECOM S.A.

(Exact name of Registrant as specified in its Charter)

BRAZIL TELECOM COMPANY

(Translation of Registrant's name into English)

**SIA Sul, Área de Serviços Públicos, Lote D, Bloco B
Brasília, D.F., 71.215-000
Federative Republic of Brazil**

(Address of Registrant's principal executive offices)

Indicate by check mark whether the registrant files or will file
annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K
in paper as permitted by Regulation S-T Rule 101(b)(1) .

Indicate by check mark if the registrant is submitting the Form 6-K
in paper as permitted by Regulation S-T Rule 101(b)(7) .

Indicate by check mark whether the registrant by furnishing the
information contained in this Form is also thereby furnishing the
information to the Commission pursuant to Rule 12g3-2(b) under
the Securities Exchange Act of 1934.

Yes No

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If "Yes" is marked, indicated below the file number assigned to the registrant in connection with Rule 12g3-2(b):

BRASIL TELECOM S.A.
ITEM 6.8 OF THE RULES OF DIFFERENTIATED PRACTICES OF CORPORATE GOVERNANCE
RELATED PARTIES TRANSACTIONS ⁽¹⁾
September 30, 2007 ⁽²⁾

| ITEM | RELATED PARTIES CONTRACT SUBJECT AND CHARACTERISTICS OF THE CONTRACT | RELATION WITH THE COMPANY | ORIGINAL AMOUNT | | MATURITY OR TERM | CONDITIONS FOR CANCELLATION OR MATURITY | BALANCE | |
|------|--|---|-----------------|-------------|---------------------|--|-----------------|------|
| | | | R\$ thousand | Date | | | R\$ thousand | |
| 01 | Non-remunerated guarantee conceded to Brasil Telecom Participações S.A. on a loan in the amount of R\$ 2,191 million 2000 BNDES Loans | Controlling Company (Brasil Telecom Participações S.A.) | 2,191,644 | Nov/28/2000 | Dec/17/2007 | | 129,374 | Set/ |
| 02 | Remunerated guarantee by the rate of 0.12% p.a., conceded to Brasil Telecom Participações S.A. on a loan in the amount of R\$ 325 million 2002 BNDES Loans | Controlling Company (Brasil Telecom Participações S.A.) | 325,470 | Out/15/2002 | Dec/17/2007 | | 10,117 | Set/ |
| 03 | Remunerated guarantee by the rate of 0.12% p.a., conceded to Brasil Telecom Participações S.A. on a loan in the amount of R\$ 20 million FCO Loan | Controlling Company (Brasil Telecom Participações S.A.) | 20,000 | Mar/12/2003 | Jan/02/2008 | | 1,681 | Set/ |
| 04 | Remunerated guarantee by the rate of 0.12% p.a., conceded to Brasil Telecom Participações S.A. on a loan in the amount of R\$ 30 million FCO Loan | Controlling Company (Brasil Telecom Participações S.A.) | 30,000 | Apr/19/2006 | Apr/01/2011 | | 27,108 | Set/ |
| 05 | Remunerated guarantee by the rate of 0.12% p.a., conceded to Brasil Telecom Participações S.A. on a loan up to the amount of US\$ 46.387 million 63 Resolution | Controlling Company (Brasil Telecom Participações S.A.) | 100,055 | Jan/31/2000 | Jul/31/2013 | | 26,379 | Set/ |
| 06 | Remunerated guarantee by the rate of 0.42% | Controlling Company | 1,245,462 | Aug/26/2004 | Apr/15/2011 | | 851,130 | Set/ |

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| | | | | | | | | |
|----|--|---|-----------------------|-------------|-------------|--|-----------|------|
| | p.a., conceded to Brasil Telecom Participações S.A. on a loan in the amount of R\$ 1,268 million 2004 BNDES Loans | (Brasil Telecom Participações S.A.) | | | | | | |
| 07 | Pledge Agreement contract by the rate of 0.12% p.a., established between Brasil Telecom Participações S.A. and Brasil Telecom Participações S.A. in order to issue performance bond. | Controlling Company (Brasil Telecom Participações S.A.) | 97,457 ⁽³⁾ | Mar/30/2007 | Dec/31/2007 | | 97,457 | Set/ |
| 08 | Remunerated guarantee by the rate of 0.12% p.a., conceded to Brasil Telecom Participações S.A. on the debentures issuance in the amount of R\$ 1,080 million [⚡] Public Debentures Issuance | Controlling Company (Brasil Telecom Participações S.A.) | 1,080,000 | Jun/01/2006 | Jun/01/2013 | | 1,121,195 | Set/ |
| 09 | Remunerated guarantee by the rate of 0.12% p.a., conceded to Brasil Telecom Participações S.A. on a loan in the amount of R\$ 2,104 million 2006 BNDES Loans | Controlling Company (Brasil Telecom Participações S.A.) | 800,000 | Nov/21/2006 | May/15/2014 | | 813,172 | Set/ |

(1) The Company have to inform all contracts (independently of being only one or various contracts, having the same purposes or not) that reach, in a 1-year period, R\$200,000 or 1% of the Company's Shareholders Equity, whichever is higher.

(2) Non-audited data

(3) This is the amount for guarantee limit. Therefore, Brasil Telecom Participações S.A. is remunerated by Brasil Telecom S.A. in the amount of R\$117,000.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: October 26, 2007

BRASIL TELECOM S.A.

By: /s/ Paulo Narcélio Simões
 Amaral

Name: Paulo Narcélio Simões
Amaral
Title: Chief Financial
Officer

FORWARD-LOOKING STATEMENTS

This press release may contain forward-looking statements. These statements are statements that are not historical facts, and are based on management's current view and estimates of future economic circumstances, industry conditions, company performance and financial results. The words "anticipates", "believes", "estimates", "expects", "plans" and similar expressions, as they relate to the company, are intended to identify forward-looking statements. Statements regarding the declaration or payment of dividends, the implementation of principal operating and financing strategies and capital expenditure plans, the direction of future operations and the factors or trends affecting financial condition, liquidity or results of operations are examples of forward-looking statements. Such statements reflect the current views of management and are subject to a number of risks and uncertainties. There is no guarantee that the expected events, trends or results will actually occur. The statements are based on many assumptions and factors, including general economic and market conditions, industry conditions, and operating factors. Any changes in such assumptions or factors could cause actual results to differ materially from current expectations.
