

BRASIL TELECOM SA
Form 6-K
April 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 April 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

Edgar Filing: BRASIL TELECOM SA - Form 6-K

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⁾
March 31, 2007 ⁽²⁾

| ITEM | RELATED PARTIES CONTRACT SUBJECT AND CHARACTERISTICS OF THE CONTRACT | RELATION WITH BRASIL TELECOM S.A. | ORIGINAL AMOUNT | | MATURITY OR FOR TERM | CONDITIONS FOR CANCELLATION OR MATURITY | BALANCE | |
|------|--|--|--------------------|------------|----------------------------|---|----------------------------|------------|
| | | | R\$ thousand | Date | | | R\$ thousand | Date |
| 01 | Non-remunerated guarantee 2000 BNDES Loans | Controlling Company (Brasil Telecom Participações S.A.) | 2,191,644 | 11/28/2000 | 12/17/2007 | | 388,275 | 03/31/2007 |
| 02 | Remunerated guarantee 2002 BNDES Loans | Controlling Company (Brasil Telecom Participações S.A.) | 325,470 | 10/15/2002 | 12/17/2007 | | 32,461 (0.12% p.a.) | 03/31/2007 |
| 03 | Remunerated guarantee - FCO Loan | Controlling Company (Brasil Telecom Participações S.A.) | 20,000 | 03/12/2003 | 02/01/2008 | | 4,205 (0.12% p.a.) | 03/31/2007 |
| 04 | Remunerated guarantee - FCO Loan | Controlling Company (Brasil Telecom Participações S.A.) | 30,000 | 04/19/2006 | 04/01/2008 | | 30,807 (0.12% p.a.) | 03/31/2007 |
| 05 | Non-remunerated guarantee - Resolution 63 | Controlling Company (Brasil Telecom Participações S.A.) | 100,055 | 01/31/2000 | 04/01/2011 | | 34,240 (0.5% p.s.) | 03/31/2007 |
| 06 | Remunerated guarantee 2004 BNDES Loans | Controlling Company | 1,245,462 | 08/26/2004 | 04/15/2011 | | 988,222 (0.42% p.a.) | 03/31/2007 |

Edgar Filing: BRASIL TELECOM SA - Form 6-K

| | | | | | | | | |
|----|--|---|------------------------------------|------------|------------|-------------------------------|------------------------|-----------|
| | | (Brasil Telecom Participações S.A.) | | | | | | |
| 07 | Remunerated guarantee Public Debenture (3 rd Public Issuance) | Controlling Company (Brasil Telecom Participações S.A.) | 500,000 | 07/05/2004 | 07/05/2009 | Early redemption - 04/17/2007 | 515,311 (0.42% p.a.) | 03/31/200 |
| 08 | Operational and Financial Resources Sharing Contract | Controlling Company (Brasil Telecom Participações S.A.) | 3,811 | 01/02/2006 | 01/02/2007 | | 3,081 | 03/31/200 |
| 09 | Pledge Agreement | Controlling Company (Brasil Telecom Participações S.A.) | 97,457 ⁽³⁾ (0.12% p.a.) | 03/30/2006 | 12/31/2006 | | 97,457 | 03/31/200 |
| 10 | Remunerated guarantee Public Debenture (3 rd Public Issuance) | Controlling Company (Brasil Telecom Participações S.A.) | 1,080,000 | 06/01/2006 | 06/01/2013 | | 1,124,868 (0.42% p.a.) | 03/31/200 |
| 11 | Non-remunerated guarantee 2006 BNDES Loan | Controlling Company (Brasil Telecom Participações S.A.) | 800,000 | 11/21/2006 | 05/15/2014 | | 811,254 (0.12 p.a.) | 03/31/200 |

(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: April 26, 2007

BRASIL TELECOM S.A.

By: /s/ Paulo Narcélio Simões do Amaral

Name: Paulo Narcélio Simões
do 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.
