

BRASIL TELECOM SA  
Form 6-K  
April 23, 2008

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

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**FORM 6-K**

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

**THROUGH April 22, 2008**

**(Commission File No. 1-15256)**

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**BRASIL TELECOM S.A.**

*(Exact name of Registrant as specified in its Charter)*

**BRAZIL TELECOM COMPANY**

*(Translation of Registrant's name into English)*

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**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)*

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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):

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**BRASIL TELECOM S.A.**  
**ITEM 6.8 OF THE RULES OF DIFFERENTIATED PRACTICES OF CORPORATE GOVERNANCE**  
**RELATED PARTIES TRANSACTIONS (1)**  
**March 31, 2008 <sup>(2)</sup>**

ITEM	RELATED PARTIES CONTRACT SUBJECT AND CHARACTERISTICS OF THE CONTRACT	RELATION WITH THE COMPANY	ORIGINAL AMOUNT		MATURITY OR TERM	CONDITIONS FOR CANCELLATION OR MATURITY
			R\$ thousand	Date		
01	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	
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\$ 30 million FCO Loan	Controlling Company (Brasil Telecom Participações S.A.)	30,000	Apr/19/2006	Apr/01/2011	
03	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	
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\$ 1,268 million 2004 BNDES Loans	Controlling Company (Brasil Telecom Participações S.A.)	1,245,462	Aug/26/2004	Apr/15/2011	

05	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.)	104,021 <sup>(3)</sup>	Mar/31/2008	Dec/05/2012 <sup>(4)</sup>	
06	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 $\text{R}$ Public Debentures Issuance	Controlling Company (Brasil Telecom Participações S.A.)	1,080,000	Jun/01/2006	Jun/01/2013	1,
07	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	1,
08	Remunerated guarantee by the rate of 0.12% p.a., conceded to 14 Brasil Telecom Celular S.A. on a loan in the amount of R\$ 259.1 million 2008 BNDES Loans	Controlling Company (Brasil Telecom Participações S.A.)	100,000	Mar/17/2008	Sep/15/2017	1

(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) Refers to the guaranteed value on the contract on Mar/31/2008. The Final Balance is consolidated with all current obligations (guarantee -insurance policy), regardless of the contract that it refers to.

(4) Maturity of the last obligation assumed.

**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 22, 2008

**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.

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