

Dana Frix
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September 4, 2007

Via Electronic Mail (E-Filing)

Doc. No. 255387

Honorable Eddie Roberson, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

filed electronically in docket office on 09/05/07

Docket No. 07-00205

***Re: The Matter of Application of GoAmerica Relay Service Corp. for a
Certificate to Provide Competing Local Telecommunications Services***

Dear Chairman Roberson:

Enclosed please find one (1) PDF copy of the Application in the above-referenced matter. One (1) original and four (4) hard copies, together with a check in the amount of \$25.00, will promptly follow this electronic filing via FedEx overnight delivery. An original copy of the notarized signature page from the pre-filed testimony of Mark L. Stern will be provided at a later date.

We will also enclose an additional copy of the Application with the subsequent hard copy submission. Please time- and date-stamp the extra copy and return it in the self-addressed, stamped envelope provided. Thank you very much.

Very truly yours,



Dana Frix

Enclosures

cc: Mr. Dan Luis
Mr. Mark Stern
Dulaney O'Roark, Esq.
Robert Davis, Esq.
Melvin Malone, Esq.

**BEFORE THE
TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

In the Matter of)	
Application of)	
GoAmerica Relay Services Corp.)	Docket _____
For a Certificate)	
To Provide)	
Competing Local)	
Telecommunications Services)	

**APPLICATION FOR CERTIFICATE TO PROVIDE
COMPETING LOCAL TELECOMMUNICATIONS SERVICES**

Pursuant to applicable Tennessee Statutes and the Rules and Regulations of the Tennessee Regulatory Authority and Section 253 of the federal Telecommunications Act of 1996 (the "Act"), GoAmerica Relay Services Corp. ("GRSC" or the "Company") respectfully requests that the Tennessee Regulatory Authority ("TRA") grant it, on an expedited basis, authority to provide competing local telecommunications services in order to provide telecommunications relay services ("TRS") within the State of Tennessee. GRSC is ready and able to comply with all applicable rules and regulations in Tennessee pertaining to the provision of such services. TCA 65-4-201.

On August 1, 2007, GRSC and MCI Communications Services, Inc. d/b/a Verizon Business Services ("Verizon") entered into an Asset Purchase Agreement ("APA") whereby Verizon agreed to sell, and the Company agreed to purchase, Verizon's TRS business (the "Business"). A petition seeking approval of the transaction contemplated by the APA (the "Petition") has been filed separately with the TRA. As noted in the Petition, in Tennessee, the assets of the Business being purchased by GRSC include the contract between the State of Tennessee, TRA and Verizon Service Corporation (the "TRS Contract") and the Telerelay Call

Center located at 1725 N. Shelby Oaks Drive, Memphis, Tennessee. GRSC has reviewed and is familiar with the terms and conditions of the TRS Contract and hereby affirms its understanding thereof and its commitment to be bound thereby, including the performance of all duties and obligations of the Contractor under the TRS Contract.

In support of this Application, the Company submits the following:

1. The Full Name and Address of the Applicant is:

GoAmerica Relay Services Corp.
433 Hackensack Ave., 3rd Floor
Hackensack, NJ 07601
Telephone: (201) 996-1717

Questions regarding this application should be directed to:

Mr. Mark Stern
TRS Compliance Officer
GoAmerica Relay Services Corp.
433 Hackensack Ave., 3rd Floor
Hackensack, NJ 07601
Telephone: (201) 996-1717
Fax: (201) 996-1772
Email: mstern@goamerica.com

Contact name and address at the Company is:

Mr. Mark Stern
TRS Compliance Officer
GoAmerica Relay Services Corp.
433 Hackensack Ave., 3rd Floor
Hackensack, NJ 07601
Telephone: (201) 996-1717
Fax: (201) 996-1772
Email: mstern@goamerica.com

2. Corporate Structure

GRSC is a recently-formed, wholly-owned subsidiary of GoAmerica, Inc. ("GoAmerica"). GRSC and GoAmerica are described in greater detail below.

3. Corporate Information

GRSC was recently formed under the laws of the State of Delaware in order to purchase the Business as outlined in the APA. A copy of GRSC's Certificate of Authority to Conduct Business in the State of Tennessee, which includes a Certificate of Good Standing in the State of Delaware, is provided in **Certification App. Exhibit A**.

GRSC's parent, GoAmerica, is publicly traded on the NASDAQ national market exchange (under the symbol "GOAM"). GoAmerica focuses exclusively on providing communications solutions to deaf, hard-of-hearing and speech-disabled consumers. As a leading provider of interstate TRS, certified by the Federal Communications Commission, GoAmerica has the expertise to operate the TRS business in a way that will best serve all stakeholders, including, most importantly, Tennessee's deaf, hard-of-hearing and speech-disabled consumers.

Attached as **Certification App. Exhibit B** is a copy of GoAmerica's year-end 2006 SEC Form 10-K, filed on March 30, 2007 (and subsequently amended on April 30, 2007) describing GoAmerica's history and commitment to providing telecommunications services to the deaf and hard-of-hearing community. The executive officers of GoAmerica are identified at pages 15-16 of **Certification App. Exhibit B**. No officers or directors are located in Tennessee.

4. GRSC Possesses the Managerial, Technical, and Financial Qualifications to Provide Telecommunications Relay Services in the State of Tennessee

The Company has the managerial, financial and technical qualifications to operate as a

public utility in the State of Tennessee. Pages F-1 through F-23 of **Certification App. Exhibit B** contain the GoAmerica's most recent audited financial statements, which amply demonstrate the Company's financial qualifications. In addition, GRSC's purchase of the Business will be financed through \$35 million of committed equity financing and \$30 million of committed senior debt financing, funded in each case by Clearlake Capital Group ("Clearlake"). Concurrently with the execution of the APA, Clearlake:

- Purchased 290,135 shares of a newly created GoAmerica Series A Preferred Stock at a price of \$5.17 per share;
- Provided GoAmerica with \$1 million pursuant to a bridge loan commitment that may increase up to \$3.5 million;
- Agreed to purchase an additional 6,479,691 shares of GoAmerica Series A Preferred Stock at a price of \$5.17 per share, subject to certain conditions, upon consummation of the Verizon transaction; and
- Provided GoAmerica with a commitment letter for \$30 million of senior debt financing to be raised for the closing of the Verizon transaction.

The Clearlake financing described herein, as well as the purchase of the Business, is subject to GoAmerica's stockholder approval, which is anticipated in the fourth quarter of 2007.

The Company also has the managerial and technical qualifications to operate in the TRS business in a manner that serves the public interest. Pages 1 through 5 of **Certification App. Exhibit B** describe GoAmerica's historical involvement in the TRS industry, and pages 16 and 17 thereof identify the executive officers of GoAmerica and illustrate their substantial management and business experience, including in the TRS industry. GRSC will rely on the knowledge, experience, and qualifications of GoAmerica and its management in order to provide intrastate TRS in the State of Tennessee. In addition, as noted in the Petition, the Company has subcontracted to utilize Stella Nordia Services, LLC as the call center operator of the Tennessee

Telerelay Call Center.

5. Proposed Service Area

GRSC proposes to offer intrastate TRS throughout the State of Tennessee. GoAmerica is already certified by the FCC to provide interstate and international TRS, and the Company currently has or shortly will have pending requests for authority to assume similar state TRS contracts in California and the District of Columbia.

6. Types of Services to Be Provided

GRSC will provide the communicatively disabled (deaf, hard of hearing, and/or speech-disabled) with access to the intrastate telecommunications network that is functionally equivalent to that utilized by individuals who are not disabled. The Company will provide telecommunications access to and from the communicatively disabled without the need for the non-disabled to utilize anything other than a telephone. Access will be provided with 711 dialing in addition to one or more toll-free numbers. These toll-free numbers shall be universally available and uniform throughout Tennessee. The Company shall accept calls that originate from or terminate at TDDs, TTYs, modem-equipped PCs, or any other automated equipment used to facilitate telecommunications service for the communicatively disabled. Such calls shall both originate and terminate within the state. The Company shall also be capable of accepting calls placed across a state line which, if the relay center were not utilized, would be considered local intrastate calls. Individuals with communication disabilities that subscribe to Tennessee intrastate service will be able to call, or be called by, any business or residence that has standard telephone service in Tennessee.

In addition to "traditional" TRS, GoAmerica's Internet Protocol ("IP") Relay Service and

Video Relay Service will enable GRSC's customers who are deaf or hard of hearing to call and "converse" with hearing parties by using an Internet-connected computer, wireless handheld device, or similar unit, through an operator that interprets typed text or a video feed of the communicatively disabled party signing, as the case may be, to voice, and vice versa. The Company provides this service through GoAmerica's i711.com® branded relay service.

7. Repair and Maintenance

GRSC understands the importance of effective customer service for local service customers. The Company has made arrangements for its customers to call the company at its toll-free customer service numbers, 1-866-367-3103 (Voice) and 1-800-501-0555 (TTY). In addition, customers may contact the Company in writing at its headquarters address or via an email address made available on GoAmerica's relay web sites. Because GRSC does not bill end users directly, the toll free number will not be printed on any monthly billing statements; however, the number is readily available on GoAmerica's website, www.goamerica.com, and it will be printed on the Company's marketing and promotional materials. In the event that GRSC were to ever issue billing statements of any kind, it would comply with the requirement to identify on those statements its toll free number.

Grant of this application will further the goals of the Tennessee General Assembly and further the public interest by expanding the availability of competitive telecommunications services in the State of Tennessee. In addition, intrastate offerings of these services is in the public interest because the services will provide Tennessee customers increased efficiencies and cost savings. Authorizing GRSC to provide local exchange telecommunications services will materially enhance the telecommunications infrastructure in the State of Tennessee and will facilitate economic development.

In particular, the public will benefit both directly, through the use of the services to be offered by GRSC (including services to be offered pursuant to the TRS Contract), and indirectly, because GoAmerica's presence in Tennessee (through GRSC) will increase the incentives for other telecommunications providers to operate more efficiently, offer more innovative services, reduce their prices, and improve their quality of service. Grant of this application will further enhance the service options available to Tennessee citizens for the reasons set forth above.

8. Small and Minority-Owned Telecommunications Business Participation Plan

See Certification App. Exhibit C.

9. Toll Dialing Parity Plan

Not applicable.

10. Service on Incumbents

GRSC is serving notice of this application to the eighteen (18) incumbent local exchange telephone companies in Tennessee (shown on the attached certificate of service) with a statement regarding the company's intention of operating within the State.

11. Numbering Issues

Not applicable.

12. Tennessee Specific Operational Issues

Not applicable.

13. Miscellaneous

A. Sworn pre-filed testimony

Attached as Certification App. Exhibit D.

B. Deposits

The Company does not require customer deposits.

C. Complaints

GRSC has not yet provided any service and has therefore not been the subject of any complaints. GoAmerica has been the subject of very few complaints since it began to provide interstate TRS service. Specifically, for all relay calls handled between June 1, 2006 and May 31, 2007, the complaint rate was less than 0.01%. A record of these complaints, as well as a description of the resolution thereof, is on file with the Federal Communications Commission.

D. Tariff

Not applicable.

E. Communication Plan to the Deaf and Hard of Hearing

Upon assignment of the TRS contract to GRSC, the Company will submit a communication plan for the benefit of current and potential customers. GRSC recognizes the importance of a seamless and transparent transition for the regulatory bodies as well as for the deaf and hard of hearing community.

Request for Expedited Approval

The public interest will be best served by the expeditious approval of this application. As noted in the separate Petition seeking approval of the transfer of control of certain TRS assets from Verizon to GRSC, approval of that transfer and this application will enable GRSC to apply its interstate relay service experience and expertise to the provision of Tennessee TRS service. Further, an expedited approval will ensure certainty of the closure of the transaction and facilitate a smooth transition between Verizon and GRSC.

Conclusion

GRSC respectfully requests that the TRA enter an order granting GRSC a certificate of convenience and necessity to operate as a competing telecommunications service provider, specifically, to provide TRS throughout the State of Tennessee pursuant to the TRS Contract. For the reasons stated above, GRSC's provision of these services would promote the public interest by providing high-quality service for the benefit of the deaf, hard-of-hearing, and speech-disabled.

Respectfully submitted this 4th day of September, 2007.



Mark L. Stern
TRS Compliance Officer
GoAmerica Relay Services Corp.
433 Hackensack Ave., 3rd Floor
Hackensack, NJ 07601
Telephone: (201) 996-1717
Fax: (201) 996-1772
Email: mstern@goamerica.com


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Washington, D.C. 20036
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Fax: (202) 974-6791
Email: dfrix@chadbourne.com
Counsel to GoAmerica Relay Services Corp.

Conclusion

GRSC respectfully requests that the TRA enter an order granting GRSC a certificate of convenience and necessity to operate as a competing telecommunications service provider, specifically, to provide TRS throughout the State of Tennessee pursuant to the TRS Contract. For the reasons stated above, GRSC's provision of these services would promote the public interest by providing high-quality service for the benefit of the deaf, hard-of-hearing, and speech-disabled.

Respectfully submitted this 4th day of September, 2007.

Mark L. Stern
TRS Compliance Officer
GoAmerica Relay Services Corp.
433 Hackensack Ave., 3rd Floor
Hackensack, NJ 07601
Telephone: (201) 996-1717
Fax: (201) 996-1772
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Suite 300
Washington, D.C. 20036
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Email: dfrix@chadbourn.com
Counsel to GoAmerica Relay Services Corp.

List of Exhibits to Certification Application

Certification App. Exhibit A:	Certificate of Authorization to Conduct Business in the State of Tennessee
Certification App. Exhibit B:	GoAmerica, Inc. 2006 Form 10-K
Certification App. Exhibit C:	Small and Minority-Owned Telecommunications Business Participation Plan
Certification App. Exhibit D:	Pre-Filed Testimony of Mark L. Stern

**Certification App. Exhibit A: Certificate of Authorization to Do Business in the State of
Tennessee**

CORPORATION SERVICE COMPANY

www.incspot.com

CSC- West Trenton
P.O.Box 77132
830 Bear Tavern Road, Suite 305
West Trenton, NJ 08628-1020
800-631-2155
609-530-0877 (Fax)

Matter# 15586-1

Project Id :

Order# 058622-15

Order Date 08/16/2007

Entity Name : GOAMERICA RELAY SERVICES CORP

Jurisdiction : TN-Secretary of State

Request for : Qualification Filing

File# : 0556460

File date : 08/17/2007

Result : Filed

Ordered by MEGAN POWER at LOWENSTEIN SANDLER PC

Thank you for using CSC. For real-time 24 hour access to the status of any order placed with CSC, access our website at www.incspot.com.

If you have any questions concerning this order or IncSpot, please feel free to contact us.

Thomas Hennelly
thennell@cscinfo.com

The responsibility for verification of the files and determination of the information therein lies with the filing officer; we accept no liability for errors or omissions.

Secretary of State
Division of Business Services
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, Tennessee 37243

DATE: 08/20/07
REQUEST NUMBER: 6112-1855
TELEPHONE CONTACT: (615) 741-2286
FILE DATE/TIME: 08/17/07 0016
EFFECTIVE DATE/TIME: 08/17/07 0016
CONTROL NUMBER: 0556460

TO:
GOAMERICA RELAY SERVICES CORP
433 HACKENSACK AVE

HACKENSACK, NJ 07601

RE:
GOAMERICA RELAY SERVICES CORP.
APPLICATION FOR CERTIFICATE OF AUTHORITY -
FOR PROFIT

WELCOME TO THE STATE OF TENNESSEE. THE ATTACHED CERTIFICATE OF
AUTHORITY HAS BEEN FILED WITH AN EFFECTIVE DATE AS INDICATED ABOVE.

A CORPORATION ANNUAL REPORT MUST BE FILED WITH THE SECRETARY OF STATE
ON OR BEFORE THE FIRST DATE OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE
CORPORATION'S FISCAL YEAR. PLEASE PROVIDE THIS OFFICE WITH WRITTEN
NOTIFICATION OF THE CORPORATION'S FISCAL YEAR. THIS OFFICE WILL MAIL THE
REPORT DURING THE LAST MONTH OF SAID FISCAL YEAR TO THE CORPORATION AT THE
ADDRESS OF ITS PRINCIPAL OFFICE OR TO A MAILING ADDRESS PROVIDED TO THIS
OFFICE IN WRITING. FAILURE TO FILE THIS REPORT OR TO MAINTAIN A REGISTERED
AGENT AND OFFICE WILL SUBJECT THE CORPORATION TO ADMINISTRATIVE REVOCATION
OF ITS CERTIFICATE OF AUTHORITY.

WHEN CORRESPONDING WITH THIS OFFICE OR SUBMITTING DOCUMENTS FOR
FILING, PLEASE REFER TO THE CORPORATION CONTROL NUMBER GIVEN ABOVE.

FOR: APPLICATION FOR CERTIFICATE OF AUTHORITY -
FOR PROFIT

ON DATE: 08/17/07

FROM:
CSC (830 BEAR TAVERN RD)
830 BEAR TAVERN RD
SUITE 305
WEST TRENTON, NJ 08628-0000

FEES
RECEIVED: \$600.00 \$0.00
TOTAL PAYMENT RECEIVED: \$600.00

RECEIPT NUMBER: 00004256353
ACCOUNT NUMBER: 00258349


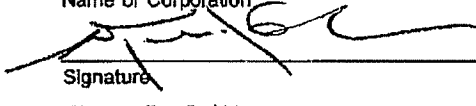


SS-4458

Riley C. Darnell

RILEY C. DARNELL
SECRETARY OF STATE

RECEIVED
STATE OF TENNESSEE

State of Tennessee  Department of State Corporate Filings 312 Eighth Avenue North 6th Floor, William R. Snodgrass Tower Nashville, TN 37243	<div style="position: relative; height: 100px;"> FILED </div> APPLICATION FOR CERTIFICATE OF AUTHORITY (FOR PROFIT)	2007 AUG 17 PM 12:16 RECEIVED RILEY DARNELL SECRETARY OF STATE								
Pursuant to the provisions of Section 48-25-103 of the Tennessee Business Corporation Act, the undersigned corporation hereby applies for a certificate of authority to transact business in the State of Tennessee, and for that purpose sets forth:										
1. The name of the corporation is <u>GoAmerica Relay Services Corp.</u> *If different, the name under which the certificate of authority is to be obtained is _____										
[NOTES: The Secretary of State of the State of Tennessee may not issue a certificate of authority to a foreign corporation for profit if its name does not comply with the requirements of Section 48-14-101 of the Tennessee Business Corporation Act. *If obtaining a certificate of authority under a different corporate name, an application for registration of an assumed corporate name must be filed pursuant to Section 48-14-101(d) with an additional \$20.00 fee.]										
2. The state or country under whose law it is incorporated is <u>Delaware</u>										
3. The date of its incorporation is <u>July 24, 2007</u> (must be month, day, and year), and the period of duration, if other than perpetual, is _____										
4. The complete street address (including zip code) of its principal office is <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">433 Hackensack Avenue</td> <td style="width: 33%;">Hackensack</td> <td style="width: 33%;">New Jersey</td> <td style="width: 15%;">07601</td> </tr> <tr> <td>Street</td> <td>City</td> <td>State/Country</td> <td>Zip Code</td> </tr> </table>			433 Hackensack Avenue	Hackensack	New Jersey	07601	Street	City	State/Country	Zip Code
433 Hackensack Avenue	Hackensack	New Jersey	07601							
Street	City	State/Country	Zip Code							
5. The complete street address (including the county and the zip code) of its registered office in Tennessee and the name of its registered agent is <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">2908 Poston Avenue</td> <td style="width: 33%;">Nashville</td> <td style="width: 33%;">TN</td> <td style="width: 15%;">37203</td> </tr> <tr> <td>Street</td> <td>City</td> <td>State/Country</td> <td>Zip Code</td> </tr> </table> Registered Agent <u>Corporation Service Company</u>			2908 Poston Avenue	Nashville	TN	37203	Street	City	State/Country	Zip Code
2908 Poston Avenue	Nashville	TN	37203							
Street	City	State/Country	Zip Code							
6. The names and complete business addresses (including zip code) of its current officers are: (Attach separate sheet if necessary.) <u>President - Daniel Luis, 433 Hackensack Avenue, Hackensack, NJ 07601</u> <u>Vice President and Treasurer - Donald Barnhart, 433 Hackensack Avenue, Hackensack, NJ 07601</u> <u>Vice President and Secretary - Wayne D. Smith, 433 Hackensack Avenue, Hackensack, NJ 07601</u>										
7. The names and complete business addresses (including zip code) of its current board of directors are: (Attach separate sheet if necessary.) <u>Daniel Luis, 433 Hackensack Avenue, Hackensack, NJ 07601</u> <u>Donald Barnhart, 433 Hackensack Avenue, Hackensack, NJ 07601</u> <u>Wayne D. Smith, 433 Hackensack Avenue, Hackensack, NJ 07601</u>										
8. If the corporation commenced doing business in Tennessee prior to the approval of this application, the date of commencement (month, day and year) <u>Not applicable.</u>										
9. The corporation is a corporation for profit.										
10. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date/time is <u>Not applicable.</u> (date), _____ (time). [NOTE: A delayed effective date shall not be later than the 90th day after the date this document is filed by the Secretary of State.]										
[NOTE: This application must be accompanied by a certificate of existence (or a document of similar import) duly authenticated by the Secretary of State or other official having custody of corporate records in the state or country under whose law it is incorporated. The certificate shall not bear a date of more than two (2) months prior to the date the application is filed in this state.]										
<u>August 16, 2007</u> Signature Date <u>Vice President</u> Signer's Capacity	 Signature <u>Wayne D. Smith</u> Name (typed or printed)	GoAmerica Relay Services Corp. Name of Corporation								
SS-4431 (Rev. 4/01)	Filing Fee: \$600	RDA 1678								

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "GOAMERICA RELAY SERVICES CORP." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE SIXTEENTH DAY OF AUGUST, A.D. 2007.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "GOAMERICA RELAY SERVICES CORP." WAS INCORPORATED ON THE TWENTY-FOURTH DAY OF JULY, A.D. 2007.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE NOT BEEN ASSESSED TO DATE.



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

4394740 8300

070930118

AUTHENTICATION: 5932981

DATE: 08-16-07

Certification App. Exhibit B: GoAmerica, Inc. 2006 Form 10-K

GOAMERICA INC

FORM 10-K (Annual Report)

Filed 3/30/2007 For Period Ending 12/31/2006

Address	C/O GOAMERICA, INC. 433 HACKENSACK AVENUE HACKENSACK, New Jersey 07601
Telephone	201-996-1717
CIK	0001101268
Industry	Communications Services
Sector	Services
Fiscal Year	12/31

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<http://www.edgar-online.com/>

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM 10-K

(Mark One)

**[X] ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934**

For the fiscal year ended December 31, 2006

OR

**[] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934**

For the transition period from _____ to _____

Commission File Number 0-29359

GOAMERICA, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

22-3693371
(I.R.S. Employer
Identification No.)

433 Hackensack Avenue, Hackensack, New Jersey
(Address of Principal Executive Offices)

07601
(Zip Code)

Registrant's telephone number, including area code (201) 996-1717

Securities registered pursuant to Section 12(b) of the Act:

Title of each class -----	Name of Each Exchange on Which Registered -----
None	

Securities registered pursuant to Section 12(g) of the Act:

Common Stock, \$0.01 par value
(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer,
as defined in Rule 405 of the Securities Act.

Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports
pursuant to Section 13 or Section 15(d) of the Act.

Yes ☐ No ☒

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer ☐ Accelerated Filer ☐ Non-accelerated filer ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes ☐ No ☒

The aggregate market value of the voting common equity of the registrant held by non-affiliates (for this purpose, persons and entities other than executive officers, directors, and 5% or more shareholders) of the registrant, as of the last business day of the registrant's most recently completed second fiscal quarter (June 30, 2006), was \$5,907,224.

Indicate the number of shares outstanding of each of the registrant's classes of common stock as of March 24, 2007:

Class	Number of Shares
-----	-----
Common Stock, \$0.01 par value	2,462,605

The following documents are incorporated by reference into the Annual Report on Form 10-K: Portions of the registrant's definitive Proxy Statement for its 2007 Annual Meeting of Stockholders are incorporated by reference into Part III of this Report.

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INTRODUCTORY NOTE

Each reference in this Annual Report to "GoAmerica", the "Company" or "We", or any variation thereof, is a reference to GoAmerica, Inc. and its subsidiaries, unless the context requires otherwise.

Many of GoAmerica's product/service names referred to herein are trademarks, service marks or tradenames of GoAmerica. This Annual Report also includes references to trademarks and tradenames of other companies. The GoAmerica and Wynd Communications names and logos and the names of proprietary products and services offered by us are trademarks, registered trademarks, service marks or registered service marks of GoAmerica. "GoAmerica", the "GoAmerica" logo, "i711", the "i711.com" logo, and "Relay and Beyond", are registered trademarks of GoAmerica. "i711.com", "i711 Wireless", "ClickRelay", "i711 Call Me", "One-Click Call Back", "VRS Notepad", "VRS to Go", and "Clear Mobile" are also trademarks and/or service marks of GoAmerica.

FORWARD-LOOKING STATEMENTS

The statements contained in this Annual Report on Form 10-K that are not historical facts are forward-looking statements (within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended) that involve risks and uncertainties. Such forward-looking statements may be identified by the use of forward-looking terminology such as "may", "will", "expect", "estimate", "anticipate", "continue", or similar terms, variations of such terms or the negative of those terms. There are many factors that may cause actual results to differ materially from those contemplated by such forward-looking statements. In addition to the factors disclosed by us under the caption "RISK FACTORS" and elsewhere in this document, the following factors concerning GoAmerica, among others, could cause our actual results to differ materially and adversely from our forward-looking statements: (i) our limited operating history; (ii) our ability to respond to the rapid technological change of the telecommunications relay service (known as "TRS") and/or wireless data industries and offer new or enhanced services; (iii) our dependence on wireless carrier networks and technology platforms supporting our relay services; (iv) our ability to respond to increased competition in the TRS and/or wireless data industries; (v) our ability to integrate acquired businesses and technologies; (vi) our ability to generate revenue growth; (vii) our ability to increase or maintain gross margins, profitability, liquidity and capital resources; and (viii) difficulties inherent in predicting the outcome of regulatory processes. Such risks and others are more fully described in the Risk Factors set forth in Item 1A of this Annual Report. Our actual results could differ materially from the results expressed in, or implied by, such forward-looking statements.

PART I

Item 1. Business of the Company.

General

GoAmerica(R), is a communications service provider, offering solutions primarily for consumers who are deaf, hard of hearing and/or speech-impaired. Our revenue is derived from telecommunications relay services, wireless subscription services, and from equipment and commissions associated with the sale of wireless handheld devices. During 2006, we divested our prepaid telecommunications business through an asset sale to a third party; accordingly we no longer offer prepaid telecommunications products or services.

Our i711.com(TM) telecommunications relay service was launched in March 2005 and enables people who are deaf or hard of hearing to call and "converse" with hearing parties by using a computer, wireless handheld device or similar unit, through an operator that interprets text to voice and vice versa. Initially the wireless version of our service was made available by a license to Sprint Nextel; however, as of February 1, 2006, we terminated that license and began to offer our own i711.com-branded wireless relay service.

Prior to December 2006, our i711.com relay services were text-only services accessed through a computer or wireless device connected to the Internet. In December 2006, we began offering a video-based form of i711.com relay services which are accessible through a web-camera attached to a computer that is connected to a broadband network such as cable or DSL.

Our wireless subscription services operate over the T-Mobile wireless data network and consist primarily of two offerings: 1) the resale of recurring monthly data-only services for deaf or hard of hearing customers; and 2) our value added Wireless Toolkit(TM), which consists of a collection of services, including AAA Roadside Assistance, TTY/TDD messaging, and access to Insight Cinema's captioned movie information. GoAmerica continues to offer wireless data products and services to the consumer and enterprise markets and supports customers using our proprietary software technology called Go.Web(TM). Go.Web is designed for use mainly by enterprise customers to enable secure wireless access to corporate data and the Internet primarily via the RIM Blackberry.

We sell wireless devices directly to customers and indirectly through sub-dealers. We have a dealer agreement with T-Mobile whereby we sell devices and earn a commission, also called a bounty, upon activation of the device with an associated service rate plan.

Our principal office is located at 433 Hackensack Avenue, Hackensack, New Jersey 07601, our voice telephone number is (201) 996-1717, and our TTY number is (201) 527-1520. Our Web site is located at www.goamerica.com. We have not incorporated by reference into this Form 10-K any of the information on our web site, and you should not consider it to be a part of this document. Our web site address is included in this document as an inactive textual reference only.

Corporate History

GoAmerica Communications Corp. was incorporated in Delaware in 1996. In December 1999, GoAmerica, Inc. was incorporated in Delaware and each of the security holders of GoAmerica Communications Corp. exchanged all of their outstanding securities for newly issued securities of GoAmerica, Inc., with GoAmerica Communications Corp. becoming a wholly owned subsidiary of GoAmerica, Inc. GoAmerica, Inc. consummated the initial public offering of its common stock in April 2000 and acquired Wynd Communications Corporation on June 28, 2000.

On September 25, 2002, we revised our Go.Web business model by entering into a series of agreements with EarthLink, Inc. ("Earthlink"), pursuant to which, among other things, EarthLink purchased certain of our subscribers, EarthLink provides billing, collections and customer service to our Go.Web customers. The initial term of this relationship with EarthLink was two years and it has continued to operate on substantially similar terms; however, we cannot predict at this time whether this arrangement will be extended, terminated or restructured as the importance of this relationship to the Company decreased continually throughout 2006 as a result of our emphasis on the deaf and hard of hearing markets and text- and video-based relay services.

In December 2003, we announced plans for a strategic re-focusing, premised on a financing that we completed in March 2004, which centered on serving the deaf and hard of hearing markets by growth of our core wireless services business, development and marketing of new communications services, including branded Internet protocol relay services (or IP relay services), and video relay services (or "VRS"), and providing superior customer support services.

Our Business

GoAmerica's strategy is to focus its resources on providing a variety of accessible communications services to people who are deaf, hard of hearing and/or speech impaired. According to the American Speech and Hearing Association, more than 28 million Americans currently experience some level of significant hearing loss.

Relay Services

Our i711.com text and video relay services permit deaf consumers to contact a Telecommunications Relay Service (or "TRS") operator to place a "live" telephone call to a hearing party by using certain wireless handheld devices, or personal computers. Generally, TRS enables standard voice telephone users to talk to people who have difficulty hearing or speaking on the telephone by having a relay operator (also referred to as Communications Assistants or "CA's") interpret for both parties via text-to-voice interpretation or in the case of VRS, a sign language-to-voice interpretation. VRS generally enables individuals who use American Sign Language to use video equipment to make calls by communicating with a CA, who interprets the initial message into either speech or text and signs back the hearing party's response.

We launched our i711.com VRS in December 2006, joining our text-based IP relay services, which can be accessed using various technologies, including wireless handhelds such as the RIM Blackberry and T-Mobile Sidekick, our i711.com Internet portal, and a new service we made available in December 2006 called "i711 Call Me", which permits hearing parties to contact deaf consumers through a personal toll-free number that is directed to our relay platform.

Our text relay service communicates with Nordia, Inc.'s technology platform and CA's to facilitate calls. i711.com VRS uses sign language interpreters to facilitate calls through a commercial arrangement with Visual Language Interpreting, Inc.

Substantially all TRS, including our text and video relay services, are free to the consumers who use them as such services are subsidized by a portion of the Universal Services Fund assessment collected by telecommunications carriers from most of their customers and remitted to the Federal Communications Commission ("FCC"). The FCC establishes a per-minute reimbursement rate and authorizes the National Exchange Carriers Association to administer the payments to relay service providers like us from the reimbursement fund.

During June 2006, we became certified by the FCC so that, rather than submitting minutes for reimbursement through Nordia and receiving a net payment from Nordia after deduction for their fees, we were and remain able to submit minutes directly. As a result, we now recognize all of the relay service revenue and pay Nordia's related service fees thereafter. Like the other relay service providers, we receive payment based on relay minutes used that are initiated on our particular service. We do not know if the current and future per-minute reimbursement rates will increase, decrease or remain substantially the same as current levels. (See "Business - Government Regulation".)

For a person that is deaf or severely hard of hearing, the TTY or TDD, a text-based communications instrument that operates in North America using an outdated Baudot 45.5 protocol, had historically been the centerpiece of telecommunications accessibility, usually requiring a wireline connection. The size and weight of most TTY devices and the slow transmission speed of the Baudot protocol makes communicating "on-the-go" a difficult task for a deaf individual. Over the years, advances in regulatory policy and technology have vastly improved the level of communications accessibility available to deaf consumers nationwide. (See "Business - Government Regulation".)

Although some people who are deaf or hard of hearing are still able to use voice-based communications services, TRS is becoming increasingly a primary means for those within this segment of the population who are profoundly deaf or speech impaired to communicate with businesses, health providers and hearing persons. The

Internet Relay and Video Relay sectors of TRS are growing steadily due to broadband technology developments and the prevalence of the Internet. Internet Relay is available to anyone who has access to the Internet via a computer, wireless handheld device, Web-capable telephone or any other Internet Protocol-based device. Unlike traditional TRS, where a TTY user contacts a TRS center via telephone lines and the CA at the TRS center calls the receiving party via voice telephone, the first leg of an Internet Relay call goes from the caller's computer or other Web-capable device to the TRS relay center via the Internet. With the development of multiple Internet Relay services, deaf consumers now can choose their own relay provider rather than being required to use the provider for the State in which they live. We developed our i711.com web portal and service with distinctive calling features and a community orientation in order to be perceived as user friendly, familiar and a preferred Internet Relay service.

In a previous effort to enter the VRS market, on July 6, 2005, we entered into a merger agreement with Hands On Video Relay Services, Inc., a privately owned VRS provider, and its affiliates. On March 7, 2006, we announced the cancellation of our Special Meeting of Stockholders and our determination not to pursue our proposed merger with Hands On. (See "Business - Termination of Hands On Merger Agreement".)

Wireless Subscription Services

Our wireless subscription services operate over the T-Mobile wireless data network and consist primarily of two offerings: 1) the resale of recurring monthly data-only services for deaf or hard of hearing customers; and 2) our value added services called Wireless Toolkit; a collection of services including AAA Roadside Assistance, TTY/TDD messaging, and access to Insight Cinema's captioned movie information. Our Wireless Toolkit is a software application that runs on popular versions of the RIM BlackBerry and the T-Mobile Sidekick. During 2006, we ceased offering our WyndTell services, which operated on older wireless networks using devices no longer manufactured by RIM.

Throughout 2006, we continued to support wireless data technology, applications and software that address the productivity and communications needs of enterprise customers and consumers and are based on our proprietary software technology called Go.Web. By utilizing Go.Web, corporations can improve the productivity of employees by enabling secure wireless access to corporate data on many wireless computing devices and over many wireless data networks. Our Go.Web technology can be hosted and supported in a secure network operations center maintained by GoAmerica or its third party outsourcing provider. As our business emphasis and product development efforts are focused on servicing the deaf and hard of hearing markets, we have not continued to invest in Go.Web. The financial contribution of Go.Web to the Company has been declining and we do not foresee devoting significant resources to this business during 2007.

Wireless Devices and Activations

Through our master dealer agreement with T-Mobile, we sell wireless communications devices and earn commissions through the direct and indirect acquisition of subscribers on behalf of this network provider.

Sales and Marketing

Sales

We currently sell our services and solutions through both direct and indirect channels of distribution. As of March 1, 2007, we had 4 employees working in a sales capacity.

Direct Distribution. Direct distribution methods consist of those channels in which our personnel actively assist the customers with placing orders, currently comprised of our sales professionals and our online shopping portal designed for people who are deaf or hard of hearing. Our telesales representatives respond to queries generated as a result of Web site visits and our marketing efforts, which usually contain our toll-free sales telephone and TTY numbers.

Indirect Distribution. Indirect distribution methods consist of those channels where our distribution alliance partners take the order directly from the customers or refer customers to one of our direct sales representatives. With indirect distribution, we capture new business through dealers and value added resellers.

Dealers offer our products and services to their customers and are paid a commission for each sale. A dealer's commission may consist of a one-time bounty only or may include a small percentage of revenues generated by their customers. Dealers are not responsible for billing or supporting the customer.

Marketing

We generally deploy a marketing mix consisting of direct mail, Internet direct response, print ads in periodicals aimed at deaf and hard of hearing audiences, and tradeshow sponsorship and participation. As of March 1, 2007, we had 3 employees working in a marketing capacity.

Technology and Operations

Service Infrastructure

Data Center. We use a publicly traded, third-party information technology firm to host many of our service applications. Our outsourcing strategy provides our customers with the highest levels of reliability while lowering our overall cost structure. We believe our provider's facilities are capable of meeting the capacity demands and security standards for services we have developed or are developing for our customers. Technical personnel continually monitor network traffic, service quality and security.

Wireless Networks. Through our relationship with T-Mobile, our customers are able to use our wireless solutions in most major metropolitan areas in the continental U.S.

Software Technology

For our i711.com text- and video- based relay services business, we have developed a standard-based, services platform that enables our customers to place relay calls using different access methods. The platform consists of a combination of proprietary and licensed technology elements. The i711.com relay services platform currently allows access from web browsers, AOL's AIM instant messaging clients (text relay only), calls initiated from hearing parties through a toll free number, and wireless devices. The architecture of our i711 relay services platform allows us to add new access methods and value added services to the platform. The platform also allows for the addition of entirely new services to be added in the future. Our i711 relay services platform offers deaf or hard of hearing users a secure, fast, reliable and user friendly relay platform through our use of Secure Socket Layer, or "SSL", efficient coding practices, system redundancy and user centric design principles.

For our wireless subscription business, we deploy a combination of licensed technology and custom built software. This technology gives our customers access to wireless messaging and information services specifically geared toward the needs of the deaf and hard of hearing users. We have developed and run gateway technology to connect wireless devices to a variety of traditional TTY devices as well as our proprietary TTY-based applications.

For our Go.Web business, we use our proprietary wireless services platform that enables our customers to securely access most types of Web-based data from many leading wireless devices. The Go.Web platform also allows qualified developers to introduce standard Web-based applications for many wireless devices and networks. As a result of our historical Go.Web development efforts, we have acquired substantial wireless and Web formatting expertise, which enables us to develop or adapt solutions as new wireless devices are introduced. In addition, the Go.Web compression technology and enhanced wireless transport protocol included in our software provide bandwidth efficiency and maximize data transmission speeds. We also have employed industry standard SSL and use Certicom's cryptography within the Go.Web infrastructure.

Licensed Software Technology

Video Relay Service

Our i711 VRS service offering operates in conjunction with a third party's video conferencing application allowing numerous users to interface simultaneously with the service.

Customer Service, Billing and Fulfillment

We provide tier-1 customer support for users of our i711(TM) branded relay services offerings, with Nordia, Inc. and Visual Language Interpreting assisting as needed.

We provide corporate or individual customer billing for all customers of our wireless subscription services. For Go.Web, EarthLink provides the majority of customer support and billing under a revenue sharing arrangement.

For product fulfillment, we maintain an inventory of mobile devices which we buy from third-party manufacturers and resellers.

Termination of Hands On Merger Agreement

On July 6, 2005, we entered into a merger agreement with Hands On Video Relay Services, Inc., Hands On Sign Language Services, Inc. and their principal shareholders (collectively referred to as "Hands On") pursuant to which the Hands On companies were to merge with subsidiaries of GoAmerica in exchange for the Hands On shareholders receiving an amount of shares of GoAmerica common stock equal to the number of shares of GoAmerica common stock outstanding on the date the proposed merger closed, reduced in accordance with purchase price adjustments specified in the merger agreement. Hands On is a provider of VRS and sign language interpreting services to people who are deaf or hard of hearing. We had previously entered into a short term loan agreement, dated May 2, 2005, with Hands On pursuant to which we agreed to loan Hands On up to \$1 million for capital expenditures consistent with growth plans that we intended to execute with Hands On upon merging. On October 28, 2005, the Hands On parties and GoAmerica executed a waiver and supplemental agreement, amending the merger agreement, which permitted Hands On to attempt to raise funds on its own for a limited period in exchange for additional reductions in the merger consideration to be received by Hands On shareholders in the event certain liabilities remained on Hands On's balance sheet at the time of the merger. We filed a preliminary Registration Statement on Form S-4 on December 30, 2005 and filed the final amendment thereto on January 18, 2006. Each of GoAmerica and the Hands On companies established special stockholder meeting dates in February 2006 at which the proposed merger was to be voted upon by each company's stockholders of record as of January 13, 2006, to whom were mailed a joint proxy statement/prospectus and related materials. On February 22, 2006, the shareholders of each of the Hands On companies each approved the merger with us. Our special meeting of stockholders, originally scheduled for February 27, 2006, was adjourned to March 13, 2006 in order to allow us additional time to achieve a quorum for our special meeting, which we did achieve on March 6, 2006. On March 1, 2006, Hands On sent us a letter purporting to terminate the merger agreement. Subsequent discussions were held among representatives of GoAmerica and Hands On; however there appeared to be no basis to continue to pursue our merger with Hands On. On March 7, 2006, we canceled our special stockholders meeting at which our stockholders were expected to approve the issuance of our common stock in the proposed merger with Hands On and announced we would not pursue our proposed merger with Hands On.

In December 2006, we commenced litigation against Hands On seeking recovery of our loan receivable (see "Legal Proceedings").

Competition

The relay services market consists of well-funded competitors such as AT&T, MCI/Verizon, Sprint Nextel, Hamilton Telecommunications, and Sorenson Communications ("Sorenson"). Each of these companies offers text relay services similar to ours and they may deploy similar enhancements and marketing tactics to attract the attention of prospective users. Each of the providers referred to above also offers VRS in addition to Hands On Video Relay Services, Inc. (See "Business-Termination of Hands On Merger Agreement".) Sorenson currently is the largest provider of VRS services used in the U.S., due in part to its ability to restrict users from accessing other VRS provider services. On February 20, 2006, Sorenson announced plans to allow the users of its videophones to call not only Sorenson VRS interpreters but also the interpreters of other VRS providers. Effective July 1, 2006, all users of the Sorenson videophones are now able to call a hearing person using sign language through the interpreters of any other VRS provider.

The market for our wireless services is becoming increasingly competitive. The widespread adoption of industry standards in the wireless data communications market may make it easier for new market entrants and existing competitors to introduce services that compete against ours. Our competitors may use the same products

and services in competition with us. With time and capital, it would be possible for competitors to replicate our services. We expect that we will compete primarily on the basis of the functionality, breadth, quality and price of our services.

Many of our existing and potential competitors have substantially greater financial, technical, marketing and distribution resources than we do; however, few of such competitors focus on deaf or hard of hearing customers to the same degree we do. Despite any lack of a similar focus on the part of our competitors, many of these companies may have greater name recognition and may be able to adopt more aggressive approaches to the market than we can. Competitive pressures may have a material adverse effect on our business and reduce our market share.

Research and Development

Most of our product and service offerings are developed internally. We also purchase and license technology. We continue to enhance the features and performance of certain of our existing products and services. In addition, we are continuing to develop new products that are complementary to our current suite of products.

Our ability to meet our customers' expectations depends on a number of factors, including our ability to identify and respond to emerging technological trends in our target markets, develop and maintain competitive products, enhance our existing products by adding features and functionality that differentiate them from those of our competitors and bring products to market on a timely basis and at competitive prices. Consequently, we have made, and we intend to continue to make, investments in research and development, subject to our capital constraints.

Intellectual Property Rights

We have not yet obtained patents on our technology that would preclude or inhibit competitors from using our technology. In February 2001, we filed a patent application on certain aspects of our Go.Web technology. The application is presently pending in the United States Patent and Trademark Office and has been filed internationally. Certain aspects of our various technologies rely on perpetual, royalty-free, worldwide licenses under third party patents relating to wireless products and services. We rely on a combination of patent, copyright, trademark, service mark, trade secret laws, unfair competition law and contractual restrictions to establish and protect certain proprietary rights in our technology and intellectual property. We have received or applied for registration of certain of our GoAmerica, Wynd, and i711.com names and marks in the United States Patent and Trademark Office. The steps taken by us to protect our intellectual property may not prove sufficient to prevent misappropriation of our technology or to deter independent third party development of similar technologies. In addition, the laws of certain foreign countries may not protect our technologies or intellectual property rights to the same extent as do the laws of the United States. We also rely on certain technologies that we license from third parties. These third party technology licenses may not continue to be available to us on commercially attractive terms. The loss of the ability to use such technology could require us to obtain the rights to use substitute technology, which could be more expensive or offer lower quality or performance, and therefore have a material adverse effect on our business, financial condition or results of operations. Third parties could claim infringement by us with respect to current or future technology. We expect that we and other participants in our markets will be increasingly subject to infringement claims as the number of services and competitors in our industry segment grows. Any such claim, whether meritorious or not, could be time consuming, result in costly litigation, cause service or installation interruptions or require us to enter into royalty or licensing agreements. Such royalty or licensing agreements might not be available on terms acceptable to us or at all. As a result, any such claim could have a material adverse effect upon our business, financial condition or results of operations.

Government Regulation

The enactment of the Americans with Disabilities Act of 1990 mandated that every State implement a system for Telecommunications Relay Services ("TRS") whereby a deaf consumer, using a TTY connected to the telephone network, could communicate with a hearing person through the use of a relay operator. The Federal Communications Commission ("FCC") has oversight responsibility for Telecommunications Relay

Services in the U.S. and maintains guidelines that all States must follow. These services, beginning statewide in California in 1987 and nationally available since 1992, empowered deaf consumers to expand their use of the TTY in telephone conversations with hearing parties as well. At the national level, interstate relay services are funded by FCC-mandated common carrier contributions to a reimbursement fund that is administered by the National Exchange Carrier's Association. At the State level, intrastate funds for relay reimbursement can come from rate payer surcharges, tariff charges to the local exchange carrier or taxes as administered by the State.

Since June 2006, we have been certified by the FCC to offer IP- and Video-based forms of relay service and receive reimbursement directly from the FCC's TRS Fund. Consistent with this certification, to remain compliant we must adhere to certain technical, operational and performance standards as we conduct ourselves as a provider of relay services.

Beyond our regulatory obligations as a certified provider of relay services, we are not currently subject to direct federal, State or local government regulation, other than regulations that apply to businesses generally. The network carriers and third party providers we contract with to provide services are subject to regulation by the FCC and possibly one or more States. Changes in FCC regulations could affect the availability of our services and the network carriers' and third party providers' willingness or ability to sell to us. We could also be adversely affected by developments in regulations that govern or may in the future govern the Internet, the allocation of radio frequencies or the placement of cellular towers. Also, changes in these regulations could create uncertainty in the marketplace that could reduce demand for our services or increase the cost of doing business as a result of costs of litigation or increased service delivery cost or could in some other manner have a material adverse effect on our business, financial condition or results of operations.

We currently do not collect sales or other taxes with respect to the sale of services or products in states and countries where we believe we are not required to do so. We do collect sales and other taxes in the State in which we have an office and are required by law to do so. One or more jurisdictions have sought to impose sales or other tax obligations on companies that engage in online commerce within their jurisdictions. A successful assertion by one or more jurisdictions that we should collect sales or other taxes on our products and services, or remit payment of sales or other taxes for prior periods, could have a material adverse effect on our business, financial condition or results of operations.

Any new legislation or regulation that may be adopted by the United States Congress to regulate the Internet, or the application of laws or regulations from jurisdictions whose laws do not currently apply to our business, could have a material adverse effect on our business.

Employees

As of March 1, 2007, we had a total of 34 full-time employees. None of our employees are covered by a collective bargaining agreement. We believe that our relations with our employees are good.

Item 1A. Risk Factors

Risks Particular To GoAmerica

We have historically incurred losses and these losses will continue in the foreseeable future.

We have never earned a profit. We had net losses of \$2.0 million, \$4.4 million, and \$4.4 million for the years ended December 31, 2006, 2005 and 2004, respectively. Since our inception, we have invested significant capital to build our wireless network operations and e-commerce systems as well as our billing system. We also have provided mobile devices made by third parties to our customers at prices below our costs for such devices. We will need to generate increased revenue to become profitable and sustain profitability on a quarterly and annual basis.

We may not achieve or sustain our revenue or profit goals, and our ability to do so depends on the factors specified elsewhere in "Risk Factors" as well as on a number of factors outside of our control, including the extent to which:

- o our competitors announce and develop, or lower the prices of, competing services;
- o wireless network carriers, data providers and manufacturers of mobile devices dedicate resources to selling our services or increase the costs of, or limit the use of, services or devices that we purchase from them; and

o The Federal Communications Commission reduces the per-minute reimbursement rates for relay services significantly.

As a result, we may not be able to increase revenue or achieve profitability on a quarterly or annual basis.

We may be unable to execute our business strategy.

Our business strategy is centered on the pursuit of certain priorities, centered on the offering of services to deaf or hard of hearing customers. These priorities and the principal risks associated with each priority include:

o Development and marketing of new communications services, including branded Internet Protocol and Video Relay Services. To remain competitive in our primary marketing areas, we must continue to offer innovative products and services. We will be limited in the extent to which we can focus upon technological development by capital constraints, by the time that it takes to commercialize product and service concepts and by the steps that may be taken by our competitors. In our rapidly changing environment, developments that appear to present significant advantages may become more broadly available or surpassed before we are able to benefit from our development efforts. In recent years, our shortage of liquidity has required us to reduce the amount of resources devoted to marketing. We expect that capital constraints will continue to limit our marketing efforts.

o Providing superior customer experience using in-house and outsourced support functions. Our business model will be materially adversely affected if we are unable to offer a superior relay service user experience and customer support to the users of our relay services with high quality transmissions and highly competent communications assistants handling their calls. In order to improve our operating margins, we intend to cause more of our relay calls to be handled in lower cost countries outside of the U.S. To the extent we rely on third party technologies and interpreters, the user experience with our services is highly dependent on their respective performance. In the past, capital constraints have limited our customer support functions.

o Growth of wireless services business. We cannot assure you that we will be able to grow our core business. For us to grow this business internally, we will need to improve our margins and demonstrate an ability to operate profitably. For us to grow by means of product or service acquisitions, we will require additional capital to fund acquisitions and we will confront the risks, described below, inherent in an acquisition strategy.

If we do not respond effectively to these risks, our business could be significantly and adversely affected.

We may need additional funds which, if available, could result in increased interest expenses or additional dilution to our stockholders. If additional funds are needed and are not available, our business could be negatively impacted.

If we continue to operate unprofitably, if unanticipated contingencies arise or if new business opportunities are presented to us, it will be necessary for us to raise additional capital either through public or private equity or debt financing to primarily finance the execution of our anticipated strategic initiatives. At this time, we do not have any bank credit facility or other working capital credit line under which we may borrow funds for working capital or other general corporate purposes. If our plans or assumptions change or are inaccurate regarding new lines of business within our target market, timeliness and effectiveness of implementation of new services we expect to offer, and/or weakness or lack of appreciable growth in our core business, we may be required to seek additional capital.

If funds are raised through the issuance of equity securities, the percentage ownership of our then-current stockholders will be reduced and the holders of new equity securities may have rights, preferences or privileges senior to those of the holders of our common stock. If additional funds are raised through a bank credit facility or the issuance of debt securities, the holder of such indebtedness would have rights senior to the rights of common stockholders and the terms of such indebtedness could impose restrictions on our operations. If we need to raise additional funds, we may not be able to do so on terms favorable to us, or at all.

If additional capital is required but is not available on acceptable terms or at all, we may be required to sell or otherwise dispose of portions of our business in order to sustain our operations and implement our new business plan. We may not be able to effect such sales on satisfactory terms, or at all.

Our limited cash resources will likely restrict our flexibility and overall operations.

In order for us to execute our business plan, it will be necessary for us to continue to operate under significant budgetary constraints. These constraints limit our ability to respond to business opportunities or issues as they arise and may adversely affect our ability to respond to market demands and our ability to compete.

We have a limited operating history, which makes it difficult to evaluate an investment in our common stock.

We have a limited operating history on which you can evaluate our business, financial condition and operating results. We face a number of risks encountered by early stage companies that participate in new technology markets, including our ability to:

- o maintain our engineering and support organizations, as well as our distribution channels;
- o manage expanding operations, including our ability to expand our systems if our relay services and/or subscriber base grow(s) substantially;
- o manage our dependence on outsourced service providers;
- o negotiate and maintain favorable usage rates with telecommunications carriers;
- o retain and expand our subscriber base at profitable rates;
- o recoup our expenses associated with the wireless devices we resell to subscribers;
- o attract and retain management and technical personnel; and
- o anticipate and respond to market competition and changes in technologies.

We may not be successful in addressing or mitigating these risks and uncertainties, and if we are not successful our business could be significantly and adversely affected.

We may acquire or make investments in companies or technologies that could cause loss of value to our stockholders and disruption of our business.

Subject to our capital constraints, we intend to continue to explore opportunities to acquire companies or technologies in the future, principally as enhancements to our offerings of products and services to our deaf and hard of hearing customers. Entering into an acquisition entails many risks, any of which could adversely affect our business, including:

- o failure to integrate the acquired assets and/or companies with our current business;
- o the price we pay may exceed the value we eventually realize;
- o loss of share value to our existing stockholders as a result of issuing equity securities as part or all of the purchase price;
- o potential loss of key employees from either our current business or the acquired business;
- o entering into markets in which we have little or no prior experience;
- o diversion of management's attention from other business concerns;
- o assumption of unanticipated liabilities related to the acquired assets; and
- o the business or technologies we acquire or in which we invest may have limited operating histories, may require substantial working capital, and may be subject to many of the same risks we are.

We have limited resources and we may be unable to support effectively our operations.

We must continue to develop and expand our systems and operations in order to remain competitive. Our need to continually innovate has placed, and we expect it to continue to place, significant strain on our managerial, operational and financial resources. We may be unable to develop and expand our systems and operations or implement our business plan for one or more of the following reasons:

- o we may not be able to retain at reasonable compensation rates qualified engineers and other employees necessary to expand our capacity on a timely basis;
- o we may not be able to dedicate the capital necessary to effectively develop and expand our systems and operations; and
- o we may not be able to expand our customer service, billing and other related support systems.

If we cannot manage our operations effectively, our business and operating results will suffer. Additionally, any failure on our part to develop and maintain our services if we experience rapid growth could significantly adversely affect our reputation and brand name which could reduce demand for our services and adversely affect our business, financial condition and operating results.

Our business prospects depend in part on our ability to maintain and improve our services as well as to develop new services.

We believe that our business prospects depend in part on our ability to maintain and improve our current services and to develop new services. Our services will have to achieve market acceptance, maintain technological competitiveness and meet an expanding range of customer requirements. As a result of the complexities inherent in our service offerings, major new wireless data services and service enhancements require long development and testing periods. We may experience difficulties that could delay or prevent the successful development, introduction or marketing of new services and service enhancements. Additionally, our new services and service enhancements may not achieve market acceptance.

If we do not respond effectively and on a timely basis to rapid technological change, our business could suffer.

The communications industry is characterized by rapidly changing technologies, industry standards, customer needs and competition, as well as by frequent new product and service introductions. We must respond to technological changes affecting both our customers and suppliers. We may not be successful in developing and marketing, on a timely and cost-effective basis, new services that respond to technological changes, evolving industry standards or changing customer requirements. Our success will depend, in part, on our ability to accomplish all of the following in a timely and cost-effective manner:

- o effectively use and integrate new technologies;
- o continue to develop our technical expertise;
- o enhance our engineering and system design capabilities;
- o develop applications for new networks and services;
- o develop services that meet changing customer needs;
- o influence and respond to emerging industry standards and other changes; and
- o advertise and market our services.

We depend upon carriers' networks. If we do not have continued access to sufficient capacity on reliable networks, our business will suffer.

Our success partly depends on our ability to buy sufficient capacity on or offer our services over the networks of carriers and on the reliability and security of their systems. We depend on these companies to provide uninterrupted and "bug free" service and would be adversely affected if they failed to provide

the required capacity or needed level of service. In addition, although we have some forward price protection in our existing agreements with certain carriers, we could be adversely affected if carriers were to increase the prices of their services significantly.

We depend on third parties for sales of certain of our products and services which could result in variable and unpredictable revenues.

We rely substantially on the efforts of others to sell many of our communications products and services. Should our relationships with distribution parties cease or be less successful than anticipated, our business, results of operations, and financial condition would be materially adversely affected. While we monitor the activities of our distributors and resellers, we cannot control how those who sell and market our products and services perform and we cannot be certain that their performance will be satisfactory. If the number of customers we obtain through these efforts is substantially lower than we expect for any reason, this would have a material adverse effect on our business, operating results and financial condition.

We depend on retaining key personnel. The loss of our key employees and the inability to recruit talented new personnel could materially adversely affect our business.

Due to the technical nature of our services and the dynamic market in which we compete, our performance depends on retaining and hiring certain key employees, including technically proficient personnel. Competitors and others have recruited our employees in recent years as we have found it necessary to implement cost controls that have reduced the attractiveness of employment with us. An important part of our compensation to our key employees is in the form of stock option and/or restricted stock grants. The uncertainty associated with our stock price may make it difficult for us to attract and retain qualified personnel.

Systems failures could harm our business by injuring our reputation or causing relay service users to use competitors' services or lead to claims of liability for unsecured transmission of data.

Our existing network services are dependent on near immediate, continuous feeds from various sources. The ability of our subscribers to quickly access data requires timely and uninterrupted connections with our network carriers. Any significant disruption from our backup landline feeds could result in delays in our subscribers' ability to receive such information. In addition, our systems could be disrupted by unauthorized access, computer viruses and other accidental or intentional actions. A significant barrier to the growth of electronic commerce has been the need for secure and reliable transmission of confidential information. We may incur significant costs to protect against the threat of security breaches or to alleviate problems caused by such breaches. If a third party were able to misappropriate our subscribers' personal or proprietary information or credit card information, we could be subject to claims, litigation or other potential liabilities that could materially adversely impact our business. There can be no assurance that our systems will operate appropriately if we experience a hardware or software failure. A failure in our systems could cause delays in transmitting data and, as a result, we may lose customers or face litigation that could materially adversely affect our business.

An interruption in the supply of products and services that we obtain from third parties could cause a decline in sales of our services.

In designing, developing and supporting our services, we rely on carriers, mobile device manufacturers, content providers and software providers. These suppliers may experience difficulty in supplying us products or services sufficient to meet our needs or they may terminate or fail to renew contracts for supplying us these products or services on terms we find acceptable. Any significant interruption in the supply of any of these products or services could cause a decline in sales of our services, unless and until we are able to replace the functionality provided by these products and services. We also depend on third parties to deliver and support reliable products, enhance their current products, develop new products on a timely and cost-effective basis and respond to emerging industry standards and other technological changes.

We may face increased competition which may negatively impact our prices for our services or cause us to lose business opportunities.

The market for our services is becoming increasingly competitive. The widespread adoption of industry standards may make it easier for new market entrants and existing competitors to introduce services that compete against ours. We developed our solutions using standard industry development tools. Many of our agreements with carriers, device manufacturers and data providers are non-exclusive. Our competitors may use the same products and services in competition with us. With time and capital, it would be possible for competitors to replicate our services and offer similar services at a lower price. We expect that we will compete primarily on the basis of the functionality, breadth, quality and price of our services. Our current and potential competitors include:

- o wireless carriers, such as Cingular, Verizon Wireless, Velocita, Sprint Nextel and T-Mobile, and distributors such as RACO, WirelessRain and Venecom;
- o relay providers such as AT&T, Sprint Nextel, Verizon/MCI, Sorenson, Hamilton, HandsOn and Communications Services for the Deaf; and

Many of our existing and potential competitors have substantially greater financial, technical, marketing and distribution resources than we do. Additionally, many of these companies have greater name recognition and more established relationships with our target customers. Furthermore, these competitors may be able to adopt more aggressive pricing policies and offer customers more attractive terms than we can. In addition, we have established strategic relationships with many of our potential competitors. In the event such companies decide to compete directly with us, such relationships would likely be terminated, which could have a material adverse effect on our business and reduce our market share or force us to lower prices to unprofitable levels.

Our intellectual property rights may not be adequately protected under the current state of the law.

We rely primarily on trade secret laws, copyright law, trademark law, unfair competition law and confidentiality agreements to protect our intellectual property. To the extent that our technology is not adequately protected by intellectual property law, other companies could develop and market similar products or services which could materially adversely affect our business.

We may be sued by third parties for infringement of their proprietary rights and we may incur defense costs and possibly royalty obligations or lose the right to use technology important to our business.

The telecommunications and software industries are characterized by protection and vigorous enforcement of applicable intellectual property rights. As the number of participants in our market increases, the possibility of an intellectual property claim against us increases. Any intellectual property claims, with or without merit, could be time consuming and expensive to litigate or settle and could divert management attention from administering our business. A third party asserting infringement claims against us or our customers with respect to our current or future products may materially adversely affect us by, for example, causing us to enter into costly royalty arrangements or forcing us to incur settlement or litigation costs.

We may be subject to liability for transmitting certain information, and our insurance coverage may be inadequate to protect us from this liability.

We may be subject to claims relating to information transmitted over systems we develop or operate. These claims could take the form of lawsuits for defamation, negligence, copyright or trademark infringement or other actions based on the nature and content of the materials. Although we carry general liability insurance, our insurance may not cover potential claims of this type or may not be adequate to cover all costs incurred in defense of potential claims or to indemnify us for all liability that may be imposed.

Our quarterly operating results are subject to significant fluctuations and, as a result, period-to-period comparisons of our results of operations are not necessarily meaningful.

Our quarterly operating results may fluctuate significantly in the future as a result of a variety of factors. These factors include:

- o the demand for and market acceptance of our services;

- o downward price adjustments by our competitors on services they offer that are similar to ours;
- o changes in the mix of services sold by our competitors;
- o technical difficulties or network downtime;
- o the ability to meet any increased technological demands of our customers; and
- o economic conditions specific to our industry.

Therefore, our operating results for any particular quarter may differ materially from our expectations or those of security analysts and may not be indicative of future operating results. The failure to meet expectations may cause the price of our common stock to decline.

If we fail to manage growth effectively, our business could be disrupted which could harm our operating results.

If we are successful in implementing our business plan, we may experience growth in our business. In that event, it will be necessary for us to expand our workforce and to train, motivate and manage additional employees and/or contractors as the need for additional personnel arises. Our personnel, systems, procedures and controls may not be adequate to support our future operations. Any failure to effectively manage future growth could have a material adverse effect on our business.

We are vulnerable to circumstances outside of our control which could seriously disrupt our business.

Our software, as well as any ancillary hardware, is vulnerable to damage or interruption from:

- o fire, flood, and other natural disasters;
- o power loss, computer systems failures, Internet and telecommunications or data network failure, operator negligence, improper operation by or supervision of employees, physical and electronic loss of data or security breaches, misappropriation, and similar events; and
- o computer viruses.

Any disruption in the operation of our software, the loss of employees knowledgeable about such software, or our failure to continue to effectively modify and upgrade such software could interrupt our operations or interfere with our ability to provide service to our customers, which could result in reduced sales and affect our operations and financial performance.

Risks Particular To Our Industry

The market for our services is new and highly uncertain.

The market for communications services serving deaf and hard-of-hearing persons has grown rapidly in recent years and the number and variety of competitive services is significant. Obtaining and/or maintaining Federal Communications Commission certification has a material impact on a provider's financial results. Current barriers to market acceptance of these services include cost, reliability, functionality and ease of use. Based on these factors and competitive aspects of the market, we cannot be certain of initial or continuing market acceptance of our services. If the market for our services does not grow or grows slower than we currently anticipate, our business, financial condition and operating results could be materially adversely affected.

New laws and regulations that impact our industry could materially adversely affect our business.

Aspects of our relay and prepaid business are subject to direct regulation and decisions by the FCC which could materially adversely affect our business. In addition, the carriers who supply us with network access are subject to regulation by the FCC and regulations that affect them could materially adversely affect our business. Our business could suffer significantly depending on the extent to which our activities or those of our customers or suppliers are regulated.

We currently do not collect sales or other taxes with respect to the sale of services or products in states and countries where we believe we are not required to do so.

We do collect sales and other taxes in the State in which we have an office and are required by law to do so. One or more jurisdictions have sought to impose sales other tax obligations on companies that engage in online commerce within their jurisdictions. A successful assertion by one or more jurisdictions that we should collect sales or other taxes on our products and services, or remit payment of sales and other taxes for prior periods, could have a material adverse effect on our business, financial condition or results of operations.

Any new legislation or regulation that may be adopted by the United States Congress to regulate the Internet, or the application of laws or regulations from jurisdictions whose laws do not currently apply to our business, could have a material adverse effect on our business.

The steps taken by us to protect our intellectual property may not prove sufficient to prevent misappropriation of our technology or to deter independent third party development of similar technologies. In addition, the laws of certain foreign countries may not protect our technologies or intellectual property rights to the same extent as do the laws of the United States. We also rely on certain technologies that we license from third parties and these third party technologies may not continue to be available to us on commercially attractive terms.

The loss of the ability to use certain technology or intellectual property could require us to obtain the rights to use substitute technology, which could be more expensive or offer lower quality or performance, and therefore have a material adverse effect on our business, financial condition or results of operations. Third parties could claim infringement by us with respect to current or future technology. We expect that we and other participants in our markets will be increasingly subject to infringement claims as the number of services and competitors in our industry segment grows. Any such claim, whether meritorious or not, could be time consuming, result in costly litigation, cause service or installation interruptions or require us to enter into royalty or licensing agreements. Such royalty or licensing agreements might not be available on terms acceptable to us or at all. As a result, any such claim could have a material adverse effect on our business, financial condition or results of operations.

Risks Particular To Stock Price

Our stock price, like that of many technology companies, has been and may continue to be volatile.

We expect that the market price of our common stock will fluctuate as a result of variations in our quarterly operating results and other factors beyond our control. These fluctuations may be exaggerated if the trading volume of our common stock is low. In addition, due to the technology-intensive and emerging nature of our business, the market price of our common stock may rise and fall in response to a variety of factors, including:

- o announcements of technological or competitive developments;
- o acquisitions or strategic alliances by us or our competitors;
- o the gain or loss of a significant customer or order;
- o changes in estimates of our financial performance or changes in recommendations by securities analysts regarding us or our industry; or
- o general market or economic conditions.

This risk may be heightened because our industry is new and evolving, characterized by rapid technological change and susceptible to the introduction of new competing technologies or competitors.

In addition, equity securities of many technology companies have experienced significant price and volume fluctuations. These price and volume fluctuations often have been unrelated to the operating performance of the affected companies. Volatility in the market price of our common stock could result in securities class action litigation. This type of litigation, regardless of the outcome, could result in substantial costs and a diversion of management's attention and resources.

We have issued a substantial number of warrants that enable their holders to purchase our common stock at a price of \$12.00 per share, which could adversely affect the market price of our common stock.

As a result of our 2004 equity financing, we issued warrants to purchase 144,731 shares of our common stock at a price of \$12.00 per share, of which 71,820 remain outstanding.

The significant number of shares that may be issuable at a price which could be less than the current market price of our common stock could adversely affect the market price of our common stock.

The issuance in the future of additional authorized shares may have the effect of diluting the earnings per share and book value per share, as well as the stock ownership and voting rights, of the currently outstanding shares of our common stock. In addition, the existence of authorized, but unissued, shares of our common stock may be construed as having an anti-takeover effect. We could, subject to the board's fiduciary duties and applicable law, issue such authorized shares to purchasers who might oppose a hostile takeover bid or any efforts to amend or repeal certain provisions of our certificate of incorporation or bylaws. Such a use of these additional authorized shares could render more difficult, or discourage, an attempt to acquire control of us through a transaction opposed by the board.

We have anti-takeover defenses that could delay or prevent an acquisition and could adversely affect the price of our common stock.

Provisions of our certificate of incorporation and bylaws and provisions of Delaware law could delay or prevent an acquisition or change of control of GoAmerica or otherwise adversely affect the price of our common stock. For example, our certificate of incorporation authorizes undesignated preferred stock which our board of directors can designate and issue without further action by our stockholders, establishes a classified board of directors, eliminates the rights of stockholders to call a special meeting of stockholders, eliminates the ability of stockholders to take action by written consent, and requires stockholders to comply with advance notice requirements before raising a matter at a stockholders' meeting. As a Delaware corporation, we are also subject to the Delaware anti-takeover statute contained in Section 203 of the Delaware General Corporation Law.

We do not intend to pay dividends on our common stock.

We have never paid or declared any cash dividends on our common stock or other securities and intend to retain any future earnings to finance the development and expansion of our business. We do not anticipate paying any cash dividends on our common stock in the foreseeable future. Unless we pay dividends, our stockholders will not be able to receive a return on their shares unless they sell them.

Item 1B. Unresolved Staff Comments

Not applicable.

Item 2. Properties.

We own no real property. Our principal offices are located at 433 Hackensack Avenue in Hackensack, New Jersey, consisting of approximately 10,000 square feet that we lease through July 2007. We are currently evaluating remaining in our current location as well as taking comparable office space in the same geographical market. We also lease small suites in Schaumburg, Illinois and Washington, D.C., each less than 2,500 square feet, as call centers for our video relay service. We believe that our current facilities or other readily available facilities are adequate to support our existing operations.

Item 3. Legal Proceedings.

On May 2, 2005, we entered into a short term loan agreement with Hands On Video Relay Services, Inc., a Delaware corporation, and Hands On Sign Language Services, Inc., a California corporation (collectively, "Hands On"). Pursuant to that agreement, all amounts advanced to Hands On are secured, initially, by the assets acquired with such funds with interest at a defined prime rate. As a result of the termination of the merger agreement, repayment obligations began July 1, 2006 and were scheduled to continue through March 2008. We received all such payments due through September 30, 2006, however, Hands On failed to make subsequent payments. In December 2006, we commenced litigation against Hands On in California Superior Court, seeking

recovery of the outstanding balance of approximately \$562,000 lent by us to Hands On, plus additional interest, attorney's fees and related costs. The litigation is in the early stage and we intend to pursue our rights and remedies vigorously.

On September 22, 2004, Boundless Depot, LLC ("Boundless Depot") and Scott Johnson, one of two Boundless Depot shareholders, sued GoAmerica and Wynd Communications in the Superior Court of the State of California for the County of Los Angeles, claiming damages of one million dollars for GoAmerica's refusal to pay Boundless Depot unattained contingent consideration, consisting of cash and/or GoAmerica Common Stock, with respect to the Asset Purchase Agreement dated as of February 8, 2003 (the "Deafwireless Agreement"), pursuant to which GoAmerica and Wynd Communications acquired certain Deafwireless assets. The total value of such contingent consideration, if all contingencies had been fully met and amounts paid immediately thereupon, would not have exceeded \$211,000; however, we do not believe any of the contingent consideration is owed to Boundless Depot or either of its shareholders since conditions of the Deafwireless Agreement were not met and we incurred costs for which we are entitled to receive reimbursement from Boundless Depot or offset against any amounts that may become payable to Boundless Depot. Upon petition by GoAmerica and Wynd Communications, the Court has ordered this matter into arbitration, which process is now pending. We intend to defend this action vigorously and may elect to pursue counterclaims.

Item 4. Submission of Matters to a Vote of Security Holders.

The Annual Meeting of Stockholders was held on December 21, 2006. There were present at the Annual Meeting, in person or by proxy, stockholders holding an aggregate of 1,912,005 shares of Common Stock out of a total number of 2,460,951 shares of Common Stock issued and outstanding and entitled to vote at the Annual Meeting. The results of the vote taken at such Annual Meeting with respect to the election of the nominees to be our Class C directors as elected by the holders of the Common Stock to hold office until the 2009 Annual Meeting were as follows:

Nominees -----	For -----	Withheld -----
Aaron Dobrinsky	1,845,807	66,198
D. Sue Decker	1,856,718	55,287
King Lee	1,843,357	68,648

Joseph Korb and Janice Dehesh continued their terms as Class A directors, such terms expiring at the 2007 Annual Meeting of Stockholders, and Daniel R. Luis and David Lyons continued their terms as Class B directors, such terms expiring at the 2008 Annual Meeting of Stockholders.

Item 4A. Executive Officers of the Registrant

The following table identifies the current executive officers of the Company:

Name ----	Age ---	Capacities in Which Serving -----	in Current Position Since -----
Daniel R. Luis.....	40	Chief Executive Officer and Director	2003
Donald Barnhart.....	49	Chief Financial Officer	2004
Jesse Odom.....	41	Chief Technology Officer	2000
Wayne D. Smith.....	48	Executive Vice President, General Counsel and Secretary	2005

Daniel Luis joined our Board of Directors in January 2003 at the time he was elected our Chief Executive Officer. He previously served as our President and Chief Operating Officer from May 2002 until January 2003. Mr. Luis is also President and Chief Executive Officer of Wynd Communications Corporation, which became a wholly owned subsidiary of GoAmerica in June 2000. Mr. Luis joined Wynd in 1994 and has held his current positions with Wynd since 1998.

Donald Barnhart joined GoAmerica in 1999 and became its Vice President and Controller in 2000. He was appointed Chief Financial Officer in March 2004. Prior to joining GoAmerica, Mr. Barnhart was employed by Bogen Communications (a telecommunications manufacturer) as its Accounting Manager and operated his own accounting and consulting firm. Mr. Barnhart is a CPA in New Jersey and is a graduate of Rutgers University.

Jesse Odom joined GoAmerica in 1996 as Vice President of Network Operations. He was appointed Chief Technology Officer in November 2000.

Wayne Smith joined GoAmerica in May 2002 as Vice President, General Counsel and was appointed corporate Secretary in November 2003. He was appointed Executive Vice President, General Counsel and Secretary in March 2005. Prior to joining GoAmerica, Mr. Smith held a variety of legal and staff positions with Viacom Inc. (a diversified entertainment company) from 1985 to 2001, most recently serving as Vice President, Corporate Counsel.

None of our executive officers is related to any other executive officer or to any director of the Company.

PART II

Item 5. Market for the Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.

Market for our Common Stock

Our common stock traded on the Nasdaq National Market from our initial public offering in April 2000 until August 28, 2002, at which time our listing moved to the Nasdaq Capital Market, where it continues to trade under the symbol "GOAM".

The following table sets forth the high and low sales prices for our common stock for the quarters indicated as reported on the Nasdaq National Market and Nasdaq Capital Market.

Quarter Ended	High	Low
-----	-----	-----
March 31, 2005.....	\$10.25	\$5.03
June 30, 2005.....	\$ 8.08	\$5.39
September 30, 2005.....	\$ 7.65	\$3.55
December 31, 2005.....	\$ 7.65	\$3.75
March 31, 2006.....	\$ 5.46	\$3.31
June 30, 2006.....	\$ 5.68	\$2.75
September 30, 2006.....	\$ 3.71	\$2.75
December 31, 2006.....	\$10.87	\$3.09

As of March 24, 2007, the approximate number of holders of record of our common stock was 100 and the approximate number of beneficial holders of our common stock was approximately 15,000.

The following table gives information about the Company's Common Stock that may be issued upon the exercise of options, warrants and rights under the GoAmerica, Inc. 1999 Stock Plan, the GoAmerica Communications Corp. 1999 Stock Option Plan and the GoAmerica, Inc. 2005 Equity Compensation Plan as of December 31, 2006. These plans were the Company's only equity compensation plans in existence as of December 31, 2006.

	(a) Number Of Securities to be Issued Upon Exercise of Outstanding Options, Warrants and Rights	(b) Weighted-Average Exercise Price of Outstanding Options, Warrants and Rights	(c) Number of Securities Remaining for Available Future Issuance Under Equity Compensation Plans (Excluding Securities Reflected in Column (a))
Equity Compensation Plans			
Approved by Shareholders.....	167,511	\$45.59	32,500
Equity Compensation Plans			
Not Approved by Shareholders.....	--	--	--
Total.....	167,511	\$45.59	32,500
	=====	=====	=====

In November 2005, we issued 245,000 shares of common stock under the 2005 Plan in the form of restricted stock awards in connection with employment agreements. These shares were issued as an incentive to retain key employees and officers and vest over 3 years. These shares were unregistered and we relied on the private placement exemption contained in Section 4(2) of the Securities Act of 1933.

In November 2006, we issued 122,500 shares of common stock under the 2005 Plan in the form of restricted stock awards of which 92,500 were issued to our Directors and 30,000 to Consultants.

The number of securities remaining available for future issuance excludes the outstanding restricted stock awards as well as securities underlying outstanding options, warrants and rights.

Related Stockholder Matters

We have never declared or paid any cash dividends on our common stock. We intend to retain earnings, if any, to fund future growth and the operation of our business.

Item 6. Selected Consolidated Financial Data.

The selected consolidated financial data set forth below with respect to our statement of operations data for the years ended December 31, 2006, 2005 and 2004, and with respect to the consolidated balance sheet data

at December 31, 2006 and 2005 are derived from and are qualified by reference to our audited consolidated financial statements and related notes thereto presented elsewhere herein. Our selected consolidated statement of operations data for the years ended December 31, 2003 and 2002 and consolidated balance sheet data as of December 31, 2004, 2003 and 2002 are derived from audited consolidated financial statements not included in this Annual Report on Form 10-K. The selected consolidated financial data set forth below should be read in conjunction with, and is qualified in its entirety by, our audited consolidated financial statements and related notes thereto and "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations", which are included elsewhere in this Annual Report on Form 10-K.

	Years Ended December 31, (In thousands, except for per share data)				
	2006	2005	2004	2003	2002
	----	----	----	----	----
Consolidated Statement of Operations Data:					
Revenues:					
Relay services	\$ 8,695	\$ 1,261	\$ --	\$ --	\$ --
Subscriber	1,190	2,348	5,588	10,108	29,017
Commissions	2,454	755	--	--	--
Equipment	429	442	181	1,042	6,560
Other	8	125	260	728	335
	-----	-----	-----	-----	-----
Total revenue	12,776	4,931	6,029	11,878	35,912
	-----	-----	-----	-----	-----
Costs and expenses:					
Cost of relay services	5,320	--	--	--	--
Cost of subscriber revenue	845	967	2,539	2,669	20,434
Cost of equipment revenue	536	585	260	1,152	8,537
Cost of network operations	110	231	733	1,828	3,074
Sales and marketing	2,494	1,166	597	1,072	8,038
General and administrative	4,589	4,777	5,411	9,617	29,082
Research and development	359	363	507	1,209	3,456
Depreciation and amortization of fixed assets	362	485	804	1,912	4,342
Amortization of other intangibles	--	639	682	1,081	1,483
Impairment of goodwill	--	--	--	193	8,400
Impairment of other long-lived assets	--	--	--	1,202	5,582
	-----	-----	-----	-----	-----
Total costs and expenses	14,615	9,213	11,533	21,935	92,428
	-----	-----	-----	-----	-----
Loss from operations	(1,839)	(4,282)	(5,504)	(10,057)	(56,516)
Other income:					
Terminated merger costs	(490)	--	--	--	--
Gain on sale of subscribers	--	--	--	1,756	--
Settlement gains, net	--	--	1,494	85	--
Interest (expense) income, net	169	160	(944)	(275)	191
	-----	-----	-----	-----	-----
Total other income	(321)	160	550	1,566	191
	-----	-----	-----	-----	-----
Loss before benefit from income taxes	(2,160)	(4,122)	(4,954)	(8,491)	(56,325)
Income tax benefit	789	764	732	284	436
	-----	-----	-----	-----	-----
Loss from continuing operations	(1,371)	(3,358)	(4,222)	(8,207)	(55,889)
Loss from discontinued operations	(589)	(1,014)	(222)	--	--
	-----	-----	-----	-----	-----
Net loss	\$ (1,960)	\$ (4,372)	\$ (4,444)	\$ (8,207)	\$ (55,889)
	=====	=====	=====	=====	=====
Loss per share-basic and diluted:					
Loss from continuing operations	\$ (0.65)	\$ (1.61) (A)	\$ (2.37)	\$ (12.10)	\$ (83.04)
	=====	=====	=====	=====	=====
Loss from discontinued operations	\$ (0.28)	\$ (0.48) (A)	\$ (0.12)	\$ --	\$ --
	=====	=====	=====	=====	=====
Basic and diluted net loss per share	\$ (0.93)	\$ (2.09) (A)	\$ (2.49)	\$ (12.10)	\$ (83.00)
	=====	=====	=====	=====	=====
Weighted average shares used in computation of basic and diluted net loss per share	2,105	2,093	1,785	678	673

(A) Restated for weighted average number of shares - see Note 2 to the Consolidated Financial Statements.

As of December 31,
(In thousands)

	2006	2005	2004	2003	2002
Balance Sheet Data:					
Cash and cash equivalents.....	\$ 3,870	\$ 4,804	\$ 7,098	\$ 568	\$ 4,982
Working capital (deficit).....	3,617	4,810	8,530	(2,656)	(1,037)
Total assets.....	13,879	14,075	17,986	12,965	26,765
Total stockholders' equity.....	11,061	12,498	16,814	7,142	13,017

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

You should read the following discussion of our financial condition and results of operations in conjunction with the consolidated financial statements and the notes thereto included elsewhere in this Annual Report on Form 10-K. The results shown in this Annual Report on Form 10-K are not necessarily indicative of the results we will achieve in any future periods.

Overview

GoAmerica(R) is a communications service provider, offering solutions primarily for consumers who are deaf, hard of hearing and/or speech impaired, including wireless subscription and value added services, Internet relay services and wireless devices and accessories. Our i711.com (TM) telecommunications relay service was launched in March 2005 and enables people who are deaf or hard of hearing to call and "converse" with hearing parties by using a computer, wireless handheld device or similar unit, through an operator that interprets text to voice and vice versa. In addition, during December 2006, we began offering our i711 Video Relay Service (VRS), the newest member of the i711.com(TM) family of relay services. i711 VRS enables people who are deaf to use sign language to communicate with hearing people using a Windows computer, a web camera, and a broadband Internet connection. Wynd Communications Corporation, a wholly owned subsidiary of GoAmerica, offers wireless subscription services that operate over the T-Mobile wireless data network and consist primarily of two offerings: 1) the resale of recurring monthly data-only services for deaf or hard of hearing customers; and 2) our value added services called Wireless Toolkit(TM), which consists of a collection of services, including AAA Roadside Assistance, TTY/TDD messaging, and access to Insight Cinema's captioned movie information. We sell wireless devices directly to customers and indirectly through sub-dealers. We have a dealer agreement with T-Mobile whereby we sell devices and earn a commission, also called a bounty, upon activation of the device with an associated service rate plan. GoAmerica continues to support customers who use our proprietary software technology called Go.Web'. GoWeb is designed for use mainly by enterprise customers to enable secure wireless access to corporate data and the Internet on numerous wireless computing devices. In September 2006, we entered into an agreement to sell GoAmerica Marketing, Inc., dba GA Prepaid ("GA Prepaid"), our prepaid calling card division, effective as of August 31, 2006. The sale closed on October 2, 2006.

Historically, we have derived our revenue primarily from the sale of basic and value-added wireless data services and the sale of related mobile devices to our subscribers. We have incurred operating losses since our inception. We will need to significantly improve our overall gross margins, and further reduce our selling, general and administrative expenses, as a percentage of revenue, to become profitable and sustain profitability on a quarterly or annual basis. We will seek to grow our wireless communications business through additional strategic alliances and/or new service offerings.

We began providing relay services in March 2005. Revenue from relay services is recognized as revenue when services are provided or earned. Relay services revenue accounted for approximately 68.1% and 25.6% of our total revenue during 2006 and 2005, respectively. In June 2006, the FCC granted certification allowing us to bill a third party administrator directly for service usage as opposed to submitting through a third party provider as in prior periods.

Our subscriber revenue primarily consists of monthly service fees, which we recognize as revenue when the services are provided to the subscriber. Subscriber revenue accounted for approximately 9.3%, 47.6% and 92.7% of our total revenue during 2006, 2005 and 2004, respectively. Our service plans, which are marketed through Wynd, provide data usage on multiple mobile devices through variable and fixed monthly fees ranging from \$9.95 to \$39.95. This revenue historically has declined as a percentage of total revenue due to the introduction and growth of our relay services and declines in our subscriber base.

Revenue from commissions is recognized upon activation of subscribers on behalf of third party wireless network providers. Commission revenue accounted for approximately 19.2% and 15.3% of our total revenue during 2006 and 2005, respectively. We did not provide comparable services during 2004.

We also typically sell third-party mobile devices in conjunction with a service agreement to a new subscriber. Equipment revenue accounted for approximately 3.4%, 9.0% and 3.0% of our total revenue during 2006, 2005 and 2004, respectively. We recognize equipment revenue at the time of the shipment of the mobile device to a subscriber.

In addition, we historically have generated other revenue which consists of consulting services relating to the development and implementation of wireless data systems for certain corporate customers. We did not generate revenues from professional services during 2006 and do not anticipate generating revenues from professional services during 2007.

Our sales and marketing expenses consist primarily of compensation and related costs for marketing personnel, advertising and promotions, travel and entertainment and other related costs. We expect sales and marketing expenses to increase as a percentage of sales during 2007 as compared to 2006 as we introduce new products and services to the consumer marketplace. Our general and administrative expenses consist primarily of compensation and related costs for general corporate and business development, along with rent and other related costs. We expect general and administrative expenses to decrease as a percentage of our annual revenues. Our research and development expenses consist primarily of compensation and related costs and professional service fees. Depreciation and amortization expenses consist primarily of depreciation expenses arising from equipment purchased for our network operations center and other property and equipment purchases.

Net interest income consists primarily of interest earned on cash and cash equivalents. We expect interest income to decrease slightly during 2007.

Critical Accounting Policies and Estimates

Management's Discussion and Analysis of Financial Condition and Results of Operations discusses our consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires management to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses, and the related disclosure of contingent assets and liabilities. On an on-going basis, management evaluates its estimates and judgments, including those related to revenue recognition, allowance for doubtful accounts and note receivable and recoverability of our goodwill and other intangible assets. Management bases its estimates and judgments on historical experience and on various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

Management believes the following critical accounting policies, among others, affect its more significant judgments and estimates used in the preparation of its consolidated financial statements. Historically, we have derived our revenue primarily from the sale of basic and value-added wireless data services and the sale of related mobile devices. Subscriber revenue consists primarily of monthly charges for access and usage and is recognized as the services are provided. Equipment revenue is recognized upon shipment to the end user. Revenue from relay services is recognized as revenue when services are provided or earned. Revenue from commissions is recognized upon activation of subscribers on behalf of third party wireless network providers. We estimate the collectibility of our trade and note receivables. A considerable amount of judgment is required in assessing the ultimate realization of these receivables, including analysis of historical collection rates and the current credit-worthiness of significant customers. Significant changes in required reserves have been recorded in recent periods and may occur in the future due to current market conditions. In assessing the recoverability of our goodwill, other intangibles and other long-lived assets, we must make assumptions regarding estimated future cash flows. If such assumptions change in the future, we may be required to record impairment charges for these assets not previously recorded.

Results of Operations

The following table sets forth, for the years ended December 31, 2006, 2005, and 2004, the percentage relationship to net revenues of certain items included in the Company's consolidated statements of operations.

(In thousands)	2006		2005		2004	
	\$	%	\$	%	\$	%
Revenues:						
Relay services	\$ 8,695	68.0	\$ 1,261	25.6	\$ --	--
Subscriber	1,190	9.3	2,348	47.6	5,588	92.7
Commissions	2,454	19.2	755	15.3	--	--
Equipment	429	3.4	442	9.0	181	3.0
Other	8	0.1	125	2.5	260	4.3
	12,776	100.0	4,931	100.0	6,029	100.0
Costs and expenses:						
Cost of relay services	5,320	41.7	--	--	--	--
Cost of subscriber airtime	845	6.6	967	19.6	2,539	42.1
Cost of equipment revenue	536	4.2	585	11.9	260	4.3
Cost of network operations	110	0.9	231	4.7	733	12.2
Sales and marketing	2,494	19.5	1,166	23.6	597	9.9
General and administrative	4,589	35.9	4,777	96.8	5,411	89.8
Research and development	359	2.8	363	7.4	507	8.4
Depreciation and amortization	362	2.8	485	9.8	804	13.3
Amortization of other intangibles	--	--	639	13.0	682	11.3
	14,615	114.4	9,213	186.8	11,533	191.3
Loss from operations	(1,839)	(14.4)	(4,282)	(86.8)	(5,504)	(91.3)
Other income (expense):						
Terminated merger costs	(490)	(3.8)	--	--	--	--
Settlement gains, net	--	--	--	--	1,494	24.8
Interest income (expense), net	169	1.3	160	3.2	(944)	(15.7)
Total other income	(321)	(2.5)	160	3.2	550	9.1
Loss before benefit from						
income taxes	(2,160)	(16.9)	(4,122)	(83.6)	(4,954)	(82.2)
Income tax benefit	789	6.2	764	15.5	732	12.2
Loss from continuing operations	(1,371)	(10.7)	(3,358)	(68.1)	(4,222)	(70.0)
Loss from discontinued operation	(589)	(4.6)	(1,014)	(20.6)	(222)	(3.7)
Net loss	\$ (1,960)	(15.3)	(4,372)	(88.7)	(4,444)	(73.7)

The following table sets forth the period over period percentage increases or decreases of certain items included in the Company's consolidated statements of operations.

(In thousands)	Years Ended December 31,				Years Ended December 31,			
			Change				Change	
	2006	2005	\$	%	2005	2004	\$	%
Revenues:								
Relay services	\$ 8,695	\$ 1,261	\$ 7,434	589.5	\$ 1,261	--	\$ 1,261	--
Subscriber	1,190	2,348	(1,158)	(49.3)	2,348	\$ 5,588	(3,240)	(58.0)
Commissions	2,454	755	1,699	225.0	755	--	755	--
Equipment	429	442	(13)	(2.9)	442	181	261	144.2
Other	8	125	(117)	(93.6)	125	260	(135)	(51.9)
	12,776	4,931	7,845	159.1	4,931	6,029	(1,098)	(18.2)
Costs and expenses:								
Cost of relay services	5,320	--	5,320	--	--	--	--	--
Cost of subscriber airtime	845	967	(122)	(12.6)	967	2,539	(1,572)	(61.9)
Cost of equipment revenue	536	585	(49)	(8.4)	585	260	325	125.0
Cost of network operations	110	231	(121)	(52.4)	231	733	(502)	(68.5)
Sales and marketing	2,494	1,166	1,328	113.9	1,166	597	569	95.3
General and administrative	4,589	4,777	(188)	(3.9)	4,777	5,411	(634)	(11.7)
Research and development	359	363	(4)	(1.1)	363	507	(144)	(28.4)
Depreciation and amortization	362	485	(123)	(25.4)	485	804	(319)	(39.7)
Amortization of other intangibles	--	639	(639)	--	639	682	(43)	(6.3)
	14,615	9,213	5,402	58.6	9,213	11,533	(2,320)	(20.1)
Loss from operations	(1,839)	(4,282)	2,443	(57.1)	(4,282)	(5,504)	1,222	(22.2)
Other income (expense):								
Terminated merger costs	(490)	--	(490)	--	--	--	--	--
Settlement gains, net	--	--	--	--	--	1,494	(1,494)	--
Interest income (expense), net	169	160	9	5.6	160	(944)	1,104	(116.9)
Total other income	(321)	160	(481)	(300.6)	160	550	(390)	(70.9)
Loss before benefit from income taxes	(2,160)	(4,122)	1,962	(47.6)	(4,122)	(4,954)	832	(16.8)
Income tax benefit	789	764	25	3.3	764	732	32	4.4
Loss from continuing operations	(1,371)	(3,358)	1,987	(59.2)	(3,358)	(4,222)	864	(20.5)
Loss from discontinued operation	(589)	(1,014)	425	(41.9)	(1,014)	(222)	(792)	356.8
Net loss	\$ (1,960)	(4,372)	\$ 2,412	(55.2)	(4,372)	(4,444)	\$ 72	(1.6)

Year Ended December 31, 2006 Compared to Year Ended December 31, 2005

Relay services revenue. Relay service revenue increased to \$8.7 million for the year ended December 31, 2006 from \$1.3 million for the year ended December 31, 2005. This increase was primarily due to our obtaining FCC certification in June 2006, allowing us to bill directly for service usage as opposed to submitting through a third party provider as in prior periods, as well as increased usage of our i711.com(TM) telecommunications relay service which was launched in March 2005. In addition, during December 2006, we began offering our i711(R) Video Relay Service (VRS). We expect relay services revenue to increase as we expand our user base for both our video and telecommunication relay services.

Subscriber revenue. Subscriber revenue decreased to \$1.2 million for the year ended December 31, 2006 from \$2.3 million for the year ended December 31, 2005. This decrease was primarily due to declines in our full service offering subscriber base, as well as our Go.Web customers. These declines were partially offset by increased subscribers to our value added WyndPower service. We expect subscriber revenue to continue to decrease as a percentage of total revenues as our relay services revenues increase.

Commission revenue. We began earning commission during 2005 from our acquisition of subscribers on behalf of various wireless network providers and recognized \$2.5 million for the year ended December 31, 2006 compared to \$755,000 of commission revenue for the year ended December 31, 2005. We expect commission revenue to increase as we continue to acquire subscribers on behalf of third party wireless network providers.

Equipment revenue. Equipment revenue decreased to \$429,000 for the year ended December 31, 2006 from \$442,000 for the year ended December 31, 2005. This decrease was primarily due to lower sales prices for mobile devices. We expect equipment revenue to increase as we continue to provide devices to new subscribers of our Wynd services and from our sales of equipment to subscribers on behalf of various wireless network providers.

Other revenue. Other revenue decreased to \$8,000 for the year ended December 31, 2006 from \$125,000 for the year ended December 31, 2005. This decrease was primarily due to our decision not to pursue certain consulting projects and consulting services to third parties.

Cost of subscriber revenue. Cost of subscriber revenue decreased to \$845,000 for the year ended December 31, 2006 from \$967,000 for the year ended December 31, 2005. The decrease was primarily due to having a smaller average subscriber base in the year ended December 31, 2006 than in the year ended December 31, 2005. We expect cost of subscriber revenue to increase as we obtain additional new subscribers to our service.

Cost of equipment revenue. Cost of equipment revenue decreased to \$536,000 for the year ended December 31, 2006 from \$585,000 for the year ended December 31, 2005. We expect cost of equipment revenue to increase as we continue to provide devices to new subscribers of our Wynd services and from the cost of equipment provided to subscribers on behalf of third party wireless network providers.

Cost of network operations. Cost of network operations decreased to \$110,000 for the year ended December 31, 2006 from \$231,000 for the year ended December 31, 2005. This decrease primarily was due to a re-assignment of personnel previously dedicated to performing network operations activities. We expect our cost of network operations to decline as a percentage of sales during 2007.

Sales and marketing. Sales and marketing expenses increased to \$2.5 million for the year ended December 31, 2006 from \$1.2 million for the year ended December 31, 2005. This increase primarily was due to our introduction of new products and services to the consumer marketplace as well as increased payments to third parties as compensation for marketing these products. We expect sales and marketing expenses to increase as a percentage of sales during 2007 as compared to 2006 as we continue to introduce new products and services to the consumer marketplace.

General and administrative. General and administrative expenses decreased to \$4.6 million for the year ended December 31, 2006 from \$4.8 million for the year ended December 31, 2005. This decrease primarily was due to decreased payments to certain contractors and outside consultants. We expect general and administrative expenses to decline as a percentage of sales during 2007.

Research and development. Research and development expense remained relatively constant at \$359,000 for the year ended December 31, 2006 compared to \$363,000 for the year ended December 31, 2005. We expect research and development expenses to remain relatively constant as we utilize internal resources to develop and maintain our WyndTell and Relay technologies rather than using outside consultants.

Amortization of other intangibles. Our intangible assets were fully amortized as of December 31, 2005 and as a result we incurred no amortization expense during the year ended December 31, 2006. Amortization of other intangibles was \$639,000 for the year ended December 31, 2005.

Interest (expense) income, net. Interest income, net increased to \$169,000 for the year ended December 31, 2006 from interest income, net of \$160,000 for the year ended December 31, 2005.

Income tax benefit. Income tax benefit, which consists of the sale of certain State Net Operating Loss Carryforwards, was \$789,000 and \$764,000 for the years ended December 31, 2006 and 2005, respectively.

Discontinued operations. The Company recorded a loss from discontinued operations of \$589,000 for the year ended December 31, 2006 compared to \$1.0 million for the year ended December 31, 2005. This relates to our prepaid calling card division which was sold.

Year Ended December 31, 2005 Compared to Year Ended December 31, 2004

Relay services revenue. We began providing relay services in late March 2005 and recognized \$1.3 million of relay service revenue for the year ended December 31, 2005. We did not provide comparable relay services during 2004.

Subscriber revenue. Subscriber revenue decreased to \$2.3 million for the year ended December 31, 2005 from \$5.6 million for the year ended December 31, 2004. This decrease was primarily due to declines in our full service offering subscriber base, as well as our Go.Web customers. These declines were partially offset by increased subscribers to our value added WyndPower service. Our subscriber base decreased to 22,718 subscribers at December 31, 2005 from 56,026 subscribers at December 31, 2004. Our average monthly revenue per user, or ARPU, decreased to \$4.97 for the year ended December 31, 2005 from \$7.10 for the year ended December 31, 2004.

Commission revenue. We began earning commission during 2005 from our acquisition of subscribers on behalf of various wireless network providers and recognized \$755,000 of commission revenue for the year ended December 31, 2005. We did not provide comparable services during 2004.

Equipment revenue. Equipment revenue increased to \$442,000 for the year ended December 31, 2005 from \$181,000 for the year ended December 31, 2004. This increase was primarily due to higher sales of mobile devices as a result of our Global Interactive product line.

Other revenue. Other revenue decreased to \$125,000 for the year ended December 31, 2005 from \$260,000 for the year ended December 31, 2004. This decrease was primarily due to reduced consulting services.

Cost of subscriber revenue. Cost of subscriber revenue decreased to \$967,000 for the year ended December 31, 2005 from \$2.5 million for the year ended December 31, 2004. The decrease was primarily due to having a smaller average subscriber base in the year ended December 31, 2005 than in the year ended December 31, 2004.

Cost of equipment revenue. Cost of equipment revenue increased to \$585,000 for the year ended December 31, 2005 from \$260,000 for the year ended December 31, 2004. This increase was primarily due to higher sales of mobile devices as a result of our Global Interactive product line.

Cost of network operations. Cost of network operations decreased to \$231,000 for the year ended December 31, 2005 from \$733,000 for the year ended December 31, 2004 as a result of the consolidation of our GoWeb and WyndTell production systems into a single data center operated by a third party provider.

Sales and marketing. Sales and marketing expenses increased to \$1.2 million for the year ended December 31, 2005 from \$597,000 for the year ended December 31, 2004. This increase primarily was due to our introduction of new products and services to the consumer marketplace as well as increased payments to third parties as compensation for marketing these products.

General and administrative. General and administrative expenses decreased to \$4.8 million for the year ended December 31, 2005 from \$5.4 million for the year ended December 31, 2004. This decrease primarily was due to our consolidation of operations completed during April of 2004.

Research and development. Research and development expense decreased to \$363,000 for the year ended December 31, 2005 from \$507,000 for the year ended December 31, 2004. This decrease primarily was due to decreased salaries and benefits for personnel performing research and development activities.

Amortization of other intangibles. Amortization of other intangibles decreased for the year ended December 31, 2005 to \$639,000 from \$682,000 for the year ended December 31, 2004.

Settlement Gains, net. The Company entered into agreements with certain of its creditors to relieve the Company of certain debts. As a result, the Company recorded settlement gains totaling \$1.5 million in 2004.

Interest (expense) income, net. Interest income, net increased to \$160,000 for the year ended December 31, 2005 from interest expense, net of \$1.0 million for the year ended December 31, 2004. This change was primarily due to the amortization of deferred debt expense and discount recorded on bridge notes payable during 2004.

Income tax benefit. Income tax benefit, which consists of the sale of certain State Net Operating Loss Carryforwards, was \$764,000 and \$732,000 for the years ended December 31, 2005 and 2004, respectively.

Discontinued operations. The Company recorded a loss from discontinued operations of \$1.0 million for the year ended December 31, 2005 compared to \$222,000 for the year ended December 31, 2004. This relates to our prepaid calling card division which was sold.

Liquidity and Capital Resources

We have incurred significant operating losses since our inception and as of December 31, 2006 had an accumulated deficit of \$275.2 million. During 2006, we incurred a net loss of \$2.0 million and used \$518,000 of cash to fund operating activities. As of December 31, 2006 we had \$3.9 million in cash and cash equivalents. We anticipate continuing to generate revenues from four primary sources, (i) relay service revenue; (ii) recurring service revenue; (iii) activation bounties; and (iv) equipment sales. We anticipate that these revenues will be partially offset by increases in sales and marketing expenditures from levels incurred during 2006 as we introduce new products and services to the consumer marketplace. We currently anticipate that our available cash resources will be sufficient to fund our operating needs for at least the next 12 months. At this time, we do not have any bank credit facility or other working capital credit line under which we may borrow funds for working capital or other general corporate purposes.

On December 19, 2003, we entered into definitive agreements with multiple investors providing for the investors to purchase approximately 1.3 million shares of our common stock, par value \$.01 (the "Common Stock"), for an aggregate purchase price of \$14.5 million in a private placement offering (the "Financing"). As part of this Financing, on December 19, 2003, we received net proceeds of approximately \$800,000 from the issuance of 10% Senior Secured Convertible Promissory Notes (the "Notes") and certain warrants. The Notes were purchased by the investors at their par value in proportional amounts to their aggregate investment commitments in the Financing. Upon stockholder approval and closing of the Financing, the Notes and all accrued interest automatically converted into Common Stock at a price of \$12.00 per share, subject to certain adjustments. We closed on the balance of the Financing in March 2004. We issued a total of 1.3 million shares which included 86,509 shares related to the conversion of the Notes. We received net proceeds after expenses of approximately \$12 million.

Net cash used in operating activities was \$518,000, \$1.7 million and \$5.5 million for the years ended December 31, 2006, 2005 and 2004, respectively. The principal use of cash in each of these periods was to fund our losses from operations.

On May 2, 2005, the Company entered into a short term loan agreement with Hands On Video Relay Services, Inc., a Delaware corporation, and Hands On Sign Language Services, Inc., a California corporation (collectively, "Hands On"). Pursuant to that agreement, all amounts that the Company advanced to Hands On are secured, initially, by the assets acquired with such funds and bear interest at a defined prime rate. If Hands On breaches any material provision of any definitive agreement, the balance of principal and accrued interest will become immediately due and payable and Hands On will grant the Company a broader security interest in substantially all of Hands On's assets until amounts due under the loan agreement are paid. As of December 31, 2006, the Company had advanced approximately \$530,000, excluding interest, to Hands On under the loan agreement. As a result of the termination of the merger agreement (see "Business-Termination of Hands On Merger Agreement"), repayment obligations began June 1, 2006 and were scheduled to continue through February 2008. Hands On failed to make payments subsequent to September 30, 2006 and all remaining amounts outstanding under the loan agreement are due (see Legal Proceedings - Item 3).

Net cash used in investing activities was \$355,000, \$553,000 \$621,000 for the years ended December 31, 2006, 2005 and 2004, respectively. For the year ended December 31, 2006, we used cash in investment activities principally for purchases of property, equipment and leasehold improvements. For the year ended December 31, 2005, we used cash in investment activities principally as loans to Hands On and expenses related to the proposed merger with Hands On; the merger agreement was terminated during March 2006. For the year ended December 31, 2004, we used cash in investment activities principally to support a letter of credit in favor of Cingular, as well as purchases of property, equipment and leasehold improvements. During 2007, we expect to use cash in investing activities principally through capital expenditures.

Net cash (used in)/provided by financing activities was (\$61,000), (\$62,000) and \$12.7 million for the years ended December 31, 2006, 2005 and 2004, respectively. For 2006 and 2005, this resulted primarily from payments made on lease obligations and was partially offset by the issuance of Common Stock. For 2004 this primarily resulted from the above-mentioned financing and the issuance of Common Stock from the exercise of stock options and warrants.

As of December 31, 2006, our principal commitments consisted of obligations outstanding under operating leases. As of December 31, 2006, future minimum payments for non-cancelable operating leases having terms in excess of one year amounted to \$328,000, of which \$200,000 is payable in 2007.

The following table summarizes our contractual obligations at December 31, 2006, and the effect such obligations are expected to have on our liquidity and cash flow in future periods.

December 31, (In thousands)	Total	Less than 1 Year	1-3 Years	4-5 Years	After 5 Years
	----	-----	-----	-----	-----
Contractual Obligations:					
Capital Lease Obligations	\$220	\$ 86	\$134	\$--	\$ --
Operating Lease Obligations	328	200	75	53	--
	----	----	----	----	----
Total Contractual Cash Obligations	\$548	\$286	\$209	\$53	\$ --
	====	====	====	===	====

During 2005, we entered into employment agreements with certain of our key executives which provide for fixed compensation. These agreements generally continue until terminated by the employee or us and, under certain circumstances, provide for salary continuance for a specified period of no more than 1 year.

As of December 31, 2006, we had net operating loss carryforwards of approximately \$181.5 million for federal income tax purposes that will expire through 2023. The state tax benefit during 2006 of \$789,000 is attributable to our sale of certain state net operating loss carryforwards. For financial reporting purposes, a valuation allowance has been recognized to offset the deferred tax assets related to these carryforwards. Due to limitations imposed by the Tax Reform Act of 1986, and as a result of a significant change in our ownership in 1999, the utilization of net operating loss carryforwards that arose prior to such ownership change is subject to an annual limitation of \$1.4 million. In addition, we acquired additional operating losses through our acquisitions in 2000 of Wynd and Hotpaper. We believe that an ownership change has occurred with respect to these entities. The effect of an ownership change would be the imposition of an annual limitation on the use of net operating loss carryforwards attributable to periods before such change. We have not performed a detailed analysis to determine the amount of the potential limitations. In addition, we have not performed a detailed analysis to determine the amount of the potential limitations as a result of the 2004 Financing.

Recent Accounting Pronouncements

In July 2006, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No. 48 ("FIN 48"), Accounting for Uncertainty in Income Taxes - an interpretation of FASB Statement No. 109, which clarifies the accounting and disclosure for uncertainty in tax positions, as defined. FIN 48 seeks to reduce the diversity in practice associated with certain aspects of the recognition and measurement related to accounting for income taxes. This interpretation is effective for fiscal years beginning after December 15, 2006. The adoption of FIN 48 is not expected to have a material effect on the Company's financial condition or results of operations.

In September 2006, the FASB issued Statement of Financial Accounting Standards ("SFAS") No. 157, "Fair Value Measurements" ("SFAS 157"). SFAS 157 defines fair value, establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States, and expands disclosures about fair value measurements. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, with earlier application encouraged. Any amounts recognized upon adoption as a cumulative effect adjustment will be recorded to the opening balance of retained earnings in the year of adoption. The Company has not yet determined the impact of this statement on its results of operations or financial condition.

In February 2007, the FASB issued SFAS No. 159, "Establishing the Fair Value Option for Financial Assets and Liabilities" to permit all entities to choose to elect to measure eligible financial instruments at fair value. The decision whether to elect the fair value option may occur for each eligible item either on a specified election date or according to a preexisting policy for specified types of eligible items. However, that decision

must also take place on a date on which criteria under SFAS 159 occurs. Finally, the decision to elect the fair value option shall be made on an instrument-by-instrument basis, except in certain circumstances. An entity shall report unrealized gains and losses on items for which the fair value option has been elected in earnings at each subsequent reporting date, and recognize upfront costs and fees related to those items in earnings as incurred and not deferred. SFAS No. 159 applies to fiscal years beginning after November 15, 2007, with early adoption permitted for an entity that has also elected to apply the provisions of SFAS No. 157, Fair Value Measurements. An entity is prohibited from retrospectively applying SFAS No. 159, unless it chooses early adoption. SFAS No. 159 also applies to eligible items existing at November 15, 2007 (or early adoption date). We are currently evaluating the implications of this statement.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk.

We believe that we have limited exposure to financial market risks, including changes in interest rates. At December 31, 2006, all of our available excess funds were cash or cash equivalents. The value of our cash and cash equivalents is not materially affected by changes in interest rates. A hypothetical change in interest rates of 1.0% would result in an annual change in net loss of approximately \$40,000 based on cash and cash equivalent balances at December 31, 2006. We currently hold no derivative instruments and do not earn foreign-source income.

Item 8. Financial Statements and Supplementary Data.

The financial statements and the notes thereto which contain supplementary data required to be filed pursuant to this Item 8 are appended to this Annual Report on Form 10-K. A list of the financial statements filed herewith is found at "Item 15. Exhibits and Financial Statement Schedules".

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.

Not applicable.

Item 9A. Controls and Procedures.

Disclosure controls and procedures. As of the end of the Company's most recently completed fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) covered by this report, the Company carried out an evaluation, with the participation of the Company's management, including the Company's Chief Executive Officer and Chief Financial Officer, of the effectiveness of the Company's disclosure controls and procedures pursuant to Securities Exchange Act Rule 13a-15. Based upon that evaluation, the Company's Chief Executive Officer and Chief Financial officer concluded that the Company's disclosure controls and procedures are effective in ensuring that information required to be disclosed by the Company in the reports that it files or submits under the Securities Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms.

Changes in internal controls over financial reporting. There have been no changes in the Company's internal controls over financial reporting that occurred during the Company's last fiscal quarter to which this report relates that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

Item 9B. Other Information

None

PART III

Item 10. Directors.

We maintain a code of ethics applicable to our principal executive officer, principal financial officer, principal accounting officer or controller, and to persons performing similar functions. A copy of this code of ethics is posted on our Web site accessible at http://www.goamerica.com/Company_info/ethics_execs.php. We intend to post any amendment to, or waiver from, any provision in our code of ethics that applies to such officers on our website.

We will provide information that is responsive to this Item 10 in our definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 10 by reference.

Item 11. Executive Compensation.

We will provide information that is responsive to this Item 11 regarding compensation paid to our executive officers in our definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 11 by reference.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.

We will provide information that is responsive to this Item 12 regarding ownership of our securities by some beneficial owners and our directors and executive officers in our definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 12 by reference.

Item 13. Certain Relationships and Related Transactions.

We will provide information that is responsive to this Item 13 regarding transactions with related parties in our definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 13 by reference.

Item 14. Principal Accountant Fees and Services.

We will provide information that is responsive to this Item 14 regarding accounting fees and services in our definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 14 by reference.

PART IV

Item 15. Exhibits and Financial Statement Schedules.

The following documents are filed as part of this report:

(a) (1) Consolidated Financial Statements and (2) Consolidated Financial Statement Schedule

Reference is made to the Index to Consolidated Financial Statements and Financial Statement Schedule on Page F-1.

All other schedules have been omitted because the required information is not present or is not present in amounts sufficient to require submission of the schedule, or because the information required is included in the Consolidated Financial Statements or Notes thereto.

(b) Exhibits.

Reference is made to the Exhibit Index on Page 32.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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 this 30th day of March, 2007.

GOAMERICA, INC.

BY: /S/ DANIEL R. LUIS

Daniel R. Luis,
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated.

<i>Signature</i> -----	<i>Title</i> -----	<i>Date</i> -----
/s/ AARON DOBRINSKY ----- Aaron Dobrinsky	Chairman of the Board	March 30, 2007
/s/ DANIEL R. LUIS ----- Daniel R. Luis	Chief Executive Officer (Principal Executive Officer)	March 30, 2007
/s/ DONALD G. BARNHART ----- Donald G. Barnhart	Chief Financial Officer (Principal Accounting Officer)	March 30, 2007
/s/ JOSEPH KORB ----- Joseph Korb	Director	March 30, 2007
/s/ KING LEE ----- King Lee	Director	March 30, 2007
/s/ DAVID LYONS ----- David Lyons	Director	March 30, 2007
/s/ D. SUE DECKER ----- D. Sue Decker	Director	March 30, 2007
/s/ JANICE DEHESH ----- Janice Dehesh	Director	March 30, 2007

EXHIBIT INDEX++

ITEM 15(b)

Exhibit No. -----	Description of Exhibit -----
2.1++	Agreement and Plan of Reorganization, dated July 6, 2005, by and among GoAmerica, Inc., HOVRS Acquisition Corporation, HOSLS Acquisition Corporation, Hands On Video Relay Services, Inc., Hands On Sign Language Services, Inc., Ronald E. Obray, as Hands On shareholders' agent, and Denise E. Obray (incorporated by reference to GoAmerica's Current Report on Form 8-K filed with the Securities and Exchange Commission on July 6, 2005) (File No. 000-29359), as amended by Waiver and Supplemental Agreement, dated as of October 28, 2005, among Hands On Video Relay Services, Inc., Hands On Sign Language Services, Inc., Denise and Ronald Obray, and GoAmerica, Inc. (incorporated by reference to GoAmerica's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on November 14, 2005) (File No. 000-29359)
3.1	Restated Certificate of Incorporation, as filed with the Secretary of State of the State of Delaware on August 18, 2005 (Incorporated by reference to GoAmerica's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on November 14, 2005) (File No. 000-29359)
3.2	By-laws (Incorporated by reference to GoAmerica's Registration Statement on Form S-1 [which became effective on April 6, 2000]). (File No. 333-94801)
4.1	Warrant Certificate, dated as of November 14, 2003, issued to Stellar Continental LLC (Incorporated by reference to GoAmerica's Current Report on Form 8-K filed with the Securities and Exchange Commission on November 24, 2003) (File No. 00-29359)
4.2	Warrant to Purchase Common Stock of GoAmerica, Inc., issued to Derek Caldwell as nominee for Sunrise Securities Corp. (Incorporated by reference to GoAmerica's Current Report on Form 8-K filed with the Securities and Exchange Commission on December 24, 2003) (File No. 000-29359)
4.3	Warrant to Purchase Common Stock of GoAmerica, Inc., issued to Amnon Mandelbaum as nominee for Sunrise Securities Corp. (Incorporated by reference to GoAmerica's Current Report on Form 8-K filed with the Securities and Exchange Commission on December 24, 2003) (File No. 000-29359)
10.1	Form of Invention Assignment and Non-Disclosure Agreement by and between GoAmerica and its employees (Incorporated by reference to GoAmerica's Registration Statement on Form S-1 [which became effective on April 6, 2000]) (File No. 333-94801)
10.2	Form of Indemnification Agreement by and between GoAmerica and each of its directors and executive officers (Incorporated by reference to GoAmerica's Registration Statement on Form S-1 [which became effective on April 6, 2000]) (File No. 333-94801)
10.3	Amended and Restated Employment Agreement by and between GoAmerica, Inc. and Daniel R. Luis, dated as of November 8, 2005 (Incorporated by reference to GoAmerica's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on November 14, 2005) (File No. 000-29359)
10.4	Employment Agreement by and between GoAmerica and Aaron Dobrinsky, dated as of May 6, 2002 (Incorporated by reference to GoAmerica's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 2, 2002) (File No. 000-29359), as amended by Amendment No. 1, dated as of March 10, 2004 (Incorporated by reference to GoAmerica's Annual Report on Form 10-K filed with the Securities and Exchange Commission on March 10, 2004) (File No. 000-29359)
10.5	Amended and Restated Employment Agreement by and between GoAmerica and Jesse Odom, dated as of November 8, 2005 (Incorporated by reference to GoAmerica's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on November 14, 2005) (File No. 000-29359)
10.6	Amended and Restated Employment Agreement by and between GoAmerica and Donald G. Barnhart, dated as of November 8, 2005 (Incorporated

by reference to GoAmerica's Quarterly Report on Form 10-Q filed
with the Securities and Exchange Commission on November 14, 2005)
(File No. 000-29359)

- 10.7 Employment Agreement by and between GoAmerica and Wayne D. Smith, dated as of November 8, 2005 (Incorporated by reference to GoAmerica's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on November 14, 2005) (File No. 000-29359)
- 10.8 GoAmerica Communications Corp. 1999 Stock Option Plan (Incorporated by reference to GoAmerica's Registration Statement on Form S-1 [which became effective on April 6, 2000]) (File No. 333-94801)
- 10.9 GoAmerica, Inc. 1999 Stock Plan (Incorporated by reference to GoAmerica's Registration Statement on Form S-1 [which became effective on April 6, 2000]) (File No. 333-94801)
- 10.10 GoAmerica, Inc. Employee Stock Purchase Plan (Incorporated by reference to GoAmerica's Registration Statement on Form S-1 [which became effective on April 6, 2000]) (File No. 333-94801)
- 10.11 GoAmerica, Inc. 2005 Equity Compensation Plan (Incorporated by reference to Annex B of GoAmerica, Inc.'s Proxy Statement dated November 15, 2005) (File No. 333-94801)
- 10.12++ Lease Agreement dated as of August 1, 2004, by and between GoAmerica Communications Corp. and Stellar Continental LLC, as amended by Amendment No. 1, dated as of August 1, 2004 (Incorporated by reference to GoAmerica's Annual Report on Form 10-K filed with the Securities and Exchange Commission on March 31, 2005) (File No. 000-29359)
- 10.13 Purchase Agreement, dated as of December 19, 2003, by and between GoAmerica, Inc. and the Investors set forth therein (Incorporated by reference to GoAmerica's Current Report on Form 8-K filed with the Securities and Exchange Commission on December 24, 2003) (File No. 000-29359)
- 10.14++ Services Agreement, dated January 1, 2005, between Nordia Inc. and GoAmerica Communications Corp. (filed herewith), as amended as of February 1, 2006 (filed herewith).
- 10.15++ Short Term Loan Agreement between Hands On Video Relay Services, Inc. and Hands On Sign Language Services, Inc., and GoAmerica, Inc., entered into on May 2, 2005 (Incorporated by reference to GoAmerica's Quarterly Report on Form 10-Q filed on May 12, 2005) (File No. 000-29359)
- 21.1 List of subsidiaries of GoAmerica, Inc. (filed herewith)
- 23.1 Consent of WithumSmith+Brown, P.C. (filed herewith)
- 31.1 Certification pursuant to Rule 13a-14(a) or 15d-14(a) (filed herewith)
- 31.2 Certification pursuant to Rule 13a-14(a) or 15d-14(a) (filed herewith)
- 32.1 Certification pursuant to 18 U.S.C. Section 1350 (filed herewith)
- 32.2 Certification pursuant to 18 U.S.C. Section 1350 (filed herewith)

++ Certain schedules and exhibits to the documents listed in this index are not being filed herewith or have not been previously filed because we believe that the information contained therein is not material. Upon request therefor, we agree to furnish supplementally a copy of any schedule or exhibit to the Securities and Exchange Commission.

GOAMERICA, INC.
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS
AND FINANCIAL STATEMENT SCHEDULE

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All other schedules have been omitted because the required information is not present or is not present in amounts sufficient to require submission of the schedule, or because the information required is included in the Consolidated Financial Statements or Notes thereto.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors,
GoAmerica, Inc.

We have audited the accompanying consolidated balance sheets of GoAmerica, Inc. as of December 31, 2006 and 2005, and the related consolidated statements of operations, stockholders' equity and cash flows for each of the years in the three year period ended December 31, 2006. Our audits also included the consolidated financial statement schedule for the years ended December 31, 2006, 2005 and 2004 as listed in the index. These financial statements and schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and schedule based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of GoAmerica, Inc. as of December 31, 2006 and 2005, and the consolidated results of their operations and their cash flows for each of the years in the three year period ended December 31, 2006 in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, such consolidated financial statement schedule referred to above, when considered in relation to the basic financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

As discussed in Note 2 to the accompanying consolidated financial statements, effective January 1, 2006, the Company adopted Statement of Financial Accounting Standards No. 123(R), "Share-Based Payments".

As discussed in Note 2 to the consolidated financial statements, the Company has restated their net loss per share for 2005 and for certain quarterly periods disclosed in Note 13 due to a correction in the determination of the weighted average number of shares utilized in the Company's basic and diluted net loss per share calculations.

/s/ WithumSmith + Brown, P.C.

*New Brunswick, New Jersey
March 20, 2007*

GOAMERICA, INC.
CONSOLIDATED BALANCE SHEETS
(In thousands, except share and per share data)

	December 31,	
	2006	2005
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,870	\$ 4,804
Accounts receivable, less allowance for doubtful accounts of \$157 in 2006 and \$278 in 2005	1,891	931
Other receivable	48	--
Merchandise inventories	329	139
Prepaid expenses and other current assets	185	135
Assets of discontinued operations	--	378
	-----	-----
Total current assets	6,323	6,387
Restricted cash	--	300
Property, equipment and leasehold improvements, net	755	576
Goodwill, net	6,000	6,000
Other assets	801	812
	-----	-----
Total assets	\$ 13,879	\$ 14,075
	=====	=====
Liabilities and Stockholders' Equity		
Current liabilities:		
Accounts payable	\$ 559	\$ 765
Accrued expenses	1,982	553
Deferred revenue	100	67
Other current liabilities	65	19
Liabilities of discontinued operations	--	173
	-----	-----
Total current liabilities	2,706	1,577
Other long term liabilities	112	--
Commitments and contingencies		
Stockholders' equity:		
Preferred stock, \$.01 par value; authorized: 4,351,943 in 2006 and 2005; issued and outstanding: none in 2006 and 2005	--	--
Common stock, \$.01 par value; authorized: 200,000,000 in 2006 and 2005; issued: 2,486,668 in 2006 and 2,362,514 in 2005, respectively	25	24
Additional paid-in capital	286,429	287,137
Deferred employee compensation	--	(1,230)
Accumulated deficit	(275,207)	(273,247)
Treasury stock, at cost, 24,063 shares in 2006 and 2005	(186)	(186)
	-----	-----
Total stockholders' equity	11,061	12,498
	-----	-----
Total liabilities and stockholders' equity	\$ 13,879	\$ 14,075
	=====	=====

GOAMERICA, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(In thousands, except share and per share data)

	Years ended December 31,		
	2006	2005	2004
Revenues:			
Relay services	\$ 8,695	\$ 1,261	\$ --
Subscriber	1,190	2,348	5,588
Commissions	2,454	755	--
Equipment	429	442	181
Other	8	125	260
	12,776	4,931	6,029
Costs and expenses:			
Cost of relay services	5,320	--	--
Cost of subscriber revenue	845	967	2,539
Cost of equipment revenue	536	585	260
Cost of network operations	110	231	733
Sales and marketing	2,494	1,166	597
General and administrative	4,589	4,777	5,411
Research and development	359	363	507
Depreciation and amortization of fixed assets	362	485	804
Amortization of other intangibles	--	639	682
	14,615	9,213	11,533
Loss from operations	(1,839)	(4,282)	(5,504)
Other income (expense):			
Terminated merger costs	(490)	--	--
Settlement gains, net	--	--	1,494
Interest (expense) income, net	169	160	(944)
	(321)	160	550
Loss before benefit from income taxes	(2,160)	(4,122)	(4,954)
Income tax benefit	789	764	732
Loss from continuing operations	(1,371)	(3,358)	(4,222)
Loss from discontinued operations	(589)	(1,014)	(222)
Net loss	\$ (1,960)	\$ (4,372)	\$ (4,444)
Loss per share-Basic and Diluted:			
Loss from continuing operations	\$ (0.65)	\$ (1.61) (A)	\$ (2.37)
Loss from discontinued operations	\$ (0.28)	\$ (0.48) (A)	\$ (0.12)
Basic and Diluted net loss per share	\$ (0.93)	\$ (2.09) (A)	\$ (2.49)
Weighted average shares used in computation of basic and diluted net loss per share	2,105,184	2,093,445 (A)	1,785,403

(A) Restated for the weighted average number of shares utilized in the computation-see Note 2

See accompanying notes.

GOAMERICA, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY
(In thousands, except share data)

	Common Stock			Deferred employee compensation	Accumulated deficit	Treasury Stock		Total stockholders' equity
	Number of shares	Amount	Additional paid-in capital			Number of shares	Amount	
Balance at January 1, 2004	684,739	\$ 7	\$ 271,566	\$ --	\$(264,431)	--	\$ --	\$ 7,142
Issuance of common stock pursuant to:								
exercise of employee stock options	6,776	--	173	--	--	--	--	173
exercise of warrants	50,652	--	13	--	--	--	--	13
equity financing, net of expenses	1,224,304	12	12,197	--	--	--	--	12,209
conversion of bridge note payable	86,509	1	1,014	--	--	--	--	1,015
acquisition of intangible assets	54,671	1	441	--	--	--	--	442
Issuance of common stock pursuant to settlement agreements	9,688	--	450	--	--	--	--	450
Purchase of treasury stock	--	--	--	--	--	24,063	(186)	(186)
Net loss	--	--	--	--	(4,444)	--	--	(4,444)
Balance at December 31, 2004	2,117,339	21	285,854	--	(268,875)	24,063	(186)	16,814
Issuance of common stock pursuant to exercise of warrants	175	--	2	--	--	--	--	2
Issuance of restricted stock pursuant to employment contracts	245,000	3	1,281	(1,284)	--	--	--	--
Amortization of deferred employee compensation	--	--	--	54	--	--	--	54
Net loss	--	--	--	--	(4,372)	--	--	(4,372)
Balance at December 31, 2005	2,362,514	24	287,137	(1,230)	(273,247)	24,063	(186)	12,498
Elimination of deferred employee compensation against ADPIC upon adoption of FAS 123 (R)	--	--	(1,230)	1,230	--	--	--	--
Issuance of restricted stock to directors	92,500	1	(1)	--	--	--	--	--
Issuance of restricted stock to consultants	30,000	--	--	--	--	--	--	--
Issuance of common stock pursuant to exercise of options	1,654	--	7	--	--	--	--	7
Stock based consulting expense	--	--	61	--	--	--	--	61
Stock based compensation-employees and directors	--	--	455	--	--	--	--	455
Net loss	--	--	--	--	(1,960)	--	--	(1,960)
Balance at December 31, 2006	2,486,668	\$25	\$ 286,429	\$ --	\$(275,207)	24,063	\$(186)	\$ 11,061
	=====	===	=====	=====	=====	=====	=====	=====

See accompanying notes.

GOAMERICA, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In thousands)

	Years ended December 31,		
	2006	2005	2004
Operating activities			
Net loss	\$(1,960)	\$(4,372)	\$ (4,444)
Adjustments to reconcile net loss to net cash used in operating activities:			
Depreciation and amortization	362	1,124	1,486
Amortization of debt discount and deferred financing costs	--	--	1,014
Gain on sale of business	(38)	--	--
Provision for losses on accounts receivable	156	318	239
Common stock issued for interest expense	--	--	19
Settlement gains, net	--	--	(1,494)
Non-cash stock compensation and expense	516	54	--
Write-off of capitalized terminated merger costs	431	--	--
Changes in operating assets and liabilities, net of effects from divestiture of business:			
(Increase) decrease in accounts receivable	(909)	58	(32)
(Increase) decrease in other receivables	--	732	(198)
(Increase) decrease in inventory	(168)	(38)	90
(Increase) decrease in prepaid expenses and other current assets	(94)	84	(104)
(Decrease) increase in accounts payable	(206)	417	(1,124)
Increase (decrease) in accrued expenses	1,384	137	(564)
Increase (decrease) in deferred revenue	8	(193)	(388)
Net cash used in operating activities	(518)	(1,679)	(5,500)
Investing activities			
Purchase of property, equipment and leasehold improvements	(320)	(114)	(138)
Acquisition of intangible assets	--	--	(75)
Proceeds from sale of business	53	--	--
Change in other assets and restricted cash	(88)	(439)	(408)
Net cash used in investing activities	(355)	(553)	(621)
Financing activities			
Issuance of common stock, net of related expenses	7	2	12,981
Payments made for deferred financing costs	--	--	(139)
Purchase of treasury stock	--	--	(186)
Payments made on capital lease obligations	(68)	(64)	(5)
Net cash provided by (used in) financing activities	(61)	(62)	12,651
Increase (decrease) in cash and cash equivalents	(934)	(2,294)	6,530
Cash and cash equivalents at beginning of year	4,804	7,098	568
Cash and cash equivalents at end of year	\$ 3,870	\$ 4,804	\$ 7,098

See accompanying notes.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

1. Description of Business and Basis of Presentation

GoAmerica(R) is a communications service provider, offering solutions primarily for consumers who are deaf, hard of hearing and/or speech-impaired. The Company currently develops, markets and supports most of its wireless data solutions through Wynd Communications Corporation, a wholly owned subsidiary of GoAmerica. In March 2005, the Company began deriving relay service revenues from a wireless Internet Relay service marketed in conjunction with Sprint Corporation, now Sprint Nextel, and our i711.com(TM) branded Internet service as a standard feature across all of the wireless service offerings that operate on certain RIM handheld devices and the T-Mobile Sidekick. Our i711.com wireless relay service permits deaf consumers to contact a Telecommunications Relay Service, or "TRS", operator to place a "live" telephone call to a hearing party by using certain wireless handheld devices. Wynd Communications also offers wireless data services which assist our deaf or hard of hearing customers in communicating from most major metropolitan areas in the continental United States and parts of Canada, allowing customers to send and receive email messages to and from any email service, provide for delivery and acknowledgements of sent messages that are read, send and receive TTY/TDD (text telephone or teletypewriter) messages, faxes, and text-to-speech messages, and access the Internet using such wireless computing devices as Research in Motion, or RIM, wireless handheld devices, the T-Mobile Sidekick, Fido hiptop, and SunCom hiptop devices running on Danger Inc.'s hiptop platform. Additionally, GoAmerica continues to support customers who use our proprietary software technology called Go.Web(TM). The Company also records revenues from commissions received through the acquisition of subscribers on behalf of various network providers with which the Company does not have reseller agreements.

Until August 31, 2006, the Company operated two reportable business segments, Wireless Data Solutions and Prepaid Services. Effective August 31, 2006, the Company sold GoAmerica Marketing, Inc., dba GA Prepaid ("GA Prepaid"), our prepaid calling card division. The sale closed on October 2, 2006 at which time the Company ceased offering prepaid services as described in Note 4.

The Company operates in a highly competitive environment subject to rapid technological change and the emergence of new technology. Although management believes its services are transferable to emerging technologies, rapid changes in technology could have an adverse financial impact on the Company. The Company is highly dependent on third parties for wireless communication devices and wireless network connectivity.

The Company has incurred significant operating losses since its inception and, as of December 31, 2006, had an accumulated deficit of \$275,207. During 2006, the Company incurred a net loss of \$1,960 and used \$518 of cash to fund operating activities. As of December 31, 2006, the Company had \$3,870 in cash and cash equivalents.

2. Significant Accounting Policies

Basis of Consolidation

The consolidated financial statements include the accounts of GoAmerica, Inc. and its wholly-owned subsidiaries. All significant intercompany balances and transactions have been eliminated in consolidation.

Cash Equivalents

Cash equivalents consist of highly liquid investments with an original maturity of three months or less when purchased.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported

GOAMERICA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(In thousands, except share and per share data)

amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of certain revenues and expenses during the reporting periods. Actual results could differ from those estimates. Significant estimates that affect the financial statements include, but are not limited to: collectibility of accounts and notes receivable and recoverability of goodwill.

Receivables and Credit Policies

Accounts receivable are uncollateralized customer obligations due under normal trade terms requiring payment within 30 days from the invoice date. Accounts receivable are stated at the amount billed to the customer. Interest is not billed or accrued. Accounts receivable in excess of 90 days old are considered delinquent. Payments of accounts receivable are allocated to the specific invoices identified on the customer's remittance advice or, if unspecified, are applied to the oldest unpaid invoices.

The carrying amount of accounts receivable is reduced by a valuation allowance that reflects the Company's best estimate of the amounts that may not be collected. This estimate is based on reviews of all balances in excess of 90 days from the invoice date and an assessment of current creditworthiness, estimating the portion, if any, of the balance that will not be collected. The Company reviews its valuation allowance on a quarterly basis.

Merchandise Inventories

Merchandise inventories, principally wireless devices, are stated at the lower of cost (first-in, first-out) basis or market. Inventories are recorded net of a reserve for excess and obsolete merchandise.

Property, Equipment and Leasehold Improvements

Property, equipment and leasehold improvements are stated at cost. Depreciation is provided on the straight-line method over the estimated useful lives of the related assets ranging from two to seven years. Leasehold improvements are depreciated over the lesser of their useful lives or term of the lease. Expenditures for maintenance and repairs are charged to expense as incurred.

Computer Software Developed or Obtained For Internal Use

All direct internal and external costs incurred in connection with the development stage of software for internal use are capitalized. All other costs associated with internal use software are expensed when incurred. Amounts capitalized are included in property, equipment and leasehold improvements and are amortized on a straight-line basis over three years beginning when such assets are placed in service.

Goodwill and Intangible Assets

Goodwill and intangible assets result primarily from acquisitions accounted for under the purchase method. In accordance with Statement of Financial Accounting Standards ("SFAS") No. 142, "Goodwill and Other Intangible Assets" ("SFAS No. 142"), goodwill and intangible assets with indefinite lives are not amortized but are subject to impairment by applying a fair value based test. Intangible assets with finite useful lives related to developed technology, customer lists, trade names and other intangibles have been amortized on a straight-line basis over the estimated useful life of the related asset, generally one to five years. These intangible assets were fully amortized as of December 31, 2005.

Recoverability of Intangible and Other Long Lived Assets

In accordance with SFAS No.142, the Company reviews the carrying value of goodwill and intangible assets with indefinite lives annually or in certain circumstances as required. The Company measures impairment losses by comparing carrying value to fair value. Fair value is determined using discounted cash flow methodology.

GOAMERICA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(In thousands, except share and per share data)

In accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets," long-lived assets used in operations are reviewed for impairment whenever events or changes in circumstances indicate that carrying amounts may not be recoverable. For long-lived assets to be held and used, the Company recognizes an impairment loss only if its carrying amount is not recoverable through its undiscounted cash flows and measures the impairment loss based on the difference between the carrying amount and fair value.

For the three year period ended December 31, 2006, there were no SFAS No. 142 or 144 impairment charges.

Revenue Recognition

The Company derives revenue from relay services which is recognized as revenue when services are provided or earned.

In June 2006, the Federal Communications Commission certified the Company as an Internet Protocol Relay and Video Relay Service Provider. As a result, the Company became eligible to be compensated directly from the Interstate Telecommunications Relay Services Fund for reimbursement of its i711.com(TM) minutes and began recognizing the full revenue from these minutes along with a related cost of revenue for the costs associated with these minutes, which is provided by Nordia, Inc. Previously, the Company relied on Nordia to obtain the reimbursement amounts on the Company's behalf. This previous practice resulted in the Company recording only a portion of the total revenue from the service provided as the Company was not the primary obligor.

The Company derives subscriber revenue from the provision of wireless communication services. Subscriber revenue consists of monthly charges for access and usage and is recognized as the service is provided. Equipment revenue is recognized upon shipment and transfer of title to the end user. Revenue from commissions is recognized upon activation of subscribers on behalf of third party wireless network providers.

Revenue Recognition-Discontinued Operation

Revenue from the sale of prepaid calling cards was deferred upon sale of the cards. These deferred revenues were earned when usage of the cards occurred and/or administrative fees were imposed.

Cost of Revenues

Cost of relay revenue consists principally of charges related to outsourced call center operators utilized to facilitate calls. Cost of subscriber revenue consists principally of airtime costs charged by carriers. Cost of equipment revenue consists of the cost of equipment sold.

Cost of Revenues-Discontinued Operation

Cost of prepaid services consisted principally of usage costs charged by carriers.

Income Taxes

Deferred income taxes are determined using the asset and liability method. Under this method, deferred tax assets and liabilities are determined based on differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. A valuation allowance is recorded when the expected recognition of a deferred tax asset is considered to be unlikely.

Advertising Costs

Advertising costs are expensed as incurred. During 2006, 2005 and 2004, advertising expense was approximately \$97, \$110 and \$17, respectively.

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Research and Development Costs

Research and development costs are expensed as incurred.

Stock-Based Employee Compensation

At December 31, 2006, the Company had three stock-based compensation plans, which are more fully described in Note 11 of these Notes to Consolidated Financial Statements below.

Prior to January 1, 2006, the Company accounted for awards granted under those plans using an intrinsic value approach to measure compensation expense in accordance with Accounting Principles Board ("APB") Opinion No. 25, "Accounting for Stock Issued to Employees" and related interpretations. Under this method, compensation expense, if any, was recorded on the date of the grant only if the current market price of the underlying stock exceeded the exercise price. Under the provisions of APB 25, there was no compensation expense resulting from the issuance of stock options by the Company where the exercise price was equivalent to the fair market value at the date of grant.

Effective January 1, 2006, the Company adopted SFAS No. 123R, "Share-Based Payments" ("SFAS 123R") and considered the related guidance of the Securities and Exchange Commission ("SEC") included in Staff Accounting Bulletin ("SAB") No. 107. The Company elected to use the modified prospective transition method as permitted by SFAS 123R and, accordingly, did not restate their financial results for prior periods. Under this transition method, stock-based compensation expense for the year ended December 31, 2006 includes compensation expense for all stock-based compensation awards granted prior to, but not yet vested as of January 1, 2006 (based on the grant date fair value estimated in accordance with the original provisions of SFAS 123 and previously presented in the pro forma footnote disclosures), and compensation cost for all stock-based payments granted subsequent to January 1, 2006 (based on the grant-date fair value estimated in accordance with the new provisions of SFAS 123(R)). The Company did not issue any new stock options during the year ended December 31, 2006. The Company's adoption of SFAS 123R had no effect on the Company's basic and diluted net loss per share for the year ended December 31, 2006. As part of the adoption of SFAS 123(R), effective January 1, 2006, the Company eliminated \$1,230 of deferred employee compensation against paid in capital.

The Company granted restricted stock awards, restricted by a service condition, with vesting periods of up to 3 years. Restricted stock awards are valued using the fair market value of the Company's common stock as of the date of grant. The Company recognizes compensation expense on a straight line basis over the requisite service period of the award. The remaining unvested shares are subject to forfeitures and restrictions on sale, or transfer, up until the vesting date.

Earnings (Loss) Per Share

The Company computes net loss per share under the provisions of SFAS No. 128, "Earnings per Share" ("SFAS 128"), and SEC Staff Accounting Bulletin No. 98 ("SAB 98").

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Under the provisions of SFAS 128 and SAB 98, basic loss per share is computed by dividing the Company's net loss for the period by the weighted-average number of shares of common stock outstanding during the period. Diluted net loss per share excludes potential common shares if the effect is antidilutive. Diluted loss per share is determined in the same manner as basic loss per share except that the number of shares is increased assuming exercise of dilutive stock options and warrants using the treasury stock method. As the Company had a net loss, the impact of the assumed exercise of the stock options and warrants as well as unvested restricted stock is anti-dilutive and as such, these amounts have been excluded from the calculation of diluted loss per share. For the years ended December 31, 2006, 2005 and 2004, a total of 453,344, 426,428 and 174,725 of common stock equivalent shares were excluded from the computation of diluted net loss per share and consisted of the following:

	Years Ended December 31,		
	2006	2005	2004
Options	83,191	97,108	89,387
Warrants	84,320	84,320	85,338
Non-vested restricted stock	285,833	245,000A	--
Total	453,344	426,428A	174,725
	=====	=====	=====

A: Restated from 2005-see below.

The Company has restated its net loss per share for 2005 and for the quarterly periods ended December 31, 2005, March 31, 2006, June 30, 2006 and September 30, 2006, which are included in Note 13, from the amounts originally reported in the 2005 Form 10-K or in the respective Form 10-Q. The Company erroneously included non-vested restricted stock in the determination of weighted average shares outstanding utilized in the calculation of basic and diluted net loss per share for those periods. The originally reported loss per share and the restated loss per share amounts are as follows:

Period	As Originally Reported	Restated
-----	-----	-----
Quarter ended December 31, 2005	\$(0.60)	\$(0.64)
Year ended December 31, 2005	\$(2.05)	\$(2.09)
Quarter ended March 31, 2006	\$(0.46)	\$(0.51)
Quarter ended June 30, 2006	\$(0.16)	\$(0.17)
Quarter ended September 30, 2006	\$(0.22)	\$(0.25)

Concentration of Credit Risk

Financial instruments that potentially subject the Company to a concentration of credit risk consist of cash and cash equivalents and accounts receivable. The Company maintains a significant portion of its cash and cash equivalents with two financial institutions. At times these balances exceed the FDIC insured limit.

As of December 31, 2006, the Company had 61% of its accounts receivable with the National Exchange Carriers Association ("NECA"). For the year ended December 31, 2006, the Company generated 68% of its total revenue with NECA. There were no such concentrations in 2005. As of December 31, 2006 and 2005, the Company had 11% and 23%, respectively, of its accounts receivable with T-Mobile. For the years ended December 31, 2006 and 2005, the Company generated 19% and 15%, respectively, of its total revenue with T-Mobile. The Company performs periodic credit evaluations of its customers but generally does not require collateral.

Other Concentration of Risk

The Company is heavily reliant upon Nordia, Inc. for technology and labor supporting our IP text relay services.

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Fair Value of Financial Instruments

The carrying amounts of the Company's financial instruments, which include cash and cash equivalents, accounts and notes receivable, accounts payable and other debt obligations approximate their fair values due to the short maturity of these items. It is not practicable to determine the fair value of the Company's note receivable with Hands On (see Note 8).

Reclassifications

The Company has reclassified certain prior year information to conform with current year presentation. Such reclassifications had no effect on the prior year's net loss.

Recent Accounting Pronouncements

In July 2006, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No. 48 ("FIN 48"), Accounting for Uncertainty in Income Taxes - an interpretation of FASB Statement No. 109, which clarifies the accounting and disclosure for uncertainty in tax positions, as defined. FIN 48 seeks to reduce the diversity in practice associated with certain aspects of the recognition and measurement related to accounting for income taxes. This interpretation is effective for fiscal years beginning after December 15, 2006. The adoption of FIN 48 is not expected to have a material effect on the Company's financial condition or results of operations.

In September 2006, the FASB issued SFAS No. 157, "Fair Value Measurements" ("SFAS 157"). SFAS 157 defines fair value, establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States, and expands disclosures about fair value measurements. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, with earlier application encouraged. Any amounts recognized upon adoption as a cumulative effect adjustment will be recorded to the opening balance of retained earnings in the year of adoption. The Company has not yet determined the impact of this statement on its results of operations or financial condition.

In February 2007, the FASB issued SFAS No. 159, "Establishing the Fair Value Option for Financial Assets and Liabilities" to permit all entities to choose to elect to measure eligible financial instruments at fair value. The decision whether to elect the fair value option may occur for each eligible item either on a specified election date or according to a preexisting policy for specified types of eligible items. However, that decision must also take place on a date on which criteria under SFAS 159 occurs. Finally, the decision to elect the fair value option shall be made on an instrument-by-instrument basis, except in certain circumstances. An entity shall report unrealized gains and losses on items for which the fair value option has been elected in earnings at each subsequent reporting date, and recognize upfront costs and fees related to those items in earnings as incurred and not deferred. SFAS No. 159 applies to fiscal years beginning after November 15, 2007, with early adoption permitted for an entity that has also elected to apply the provisions of SFAS No. 157, Fair Value Measurements. An entity is prohibited from retrospectively applying SFAS No. 159, unless it chooses early adoption. SFAS No. 159 also applies to eligible items existing at November 15, 2007 (or early adoption date). The Company is currently evaluating the implications of this Statement.

3. Settlement Gains, net

In December 2003, the Company executed a series of settlement agreements with various vendors that provided, upon their consummation, for the reduction of amounts owed by the Company to these vendors. Generally, the terms of the settlement agreements called for the Company to make fixed cash payments or issue shares of the Company's common stock. The consummation of the settlement agreements was contingent upon the Company's complying with all of the terms of the individual agreements, certain of which are as follows:

- o Cash payments of approximately \$300 to vendors with which the Company had established settlement agreements.

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o Establishment of a standby letter of credit in favor of Cingular, which resulted in restricted cash in the original amount of \$600.

All such terms and conditions were satisfied in 2004 and, as a result, the Company recorded approximately \$1,621 in settlement gains during the year ended December 31, 2004. In addition, approximately \$450 of vendor liabilities were satisfied through the issuance of 9,688 shares of the Company's common stock.

On February 15, 2002, Eagle Truck Lines Inc. (a/k/a Air Eagle, Inc.) filed suit against GoAmerica, Inc. in the Superior Court of the State of California for the County of Los Angeles seeking payment of \$590, plus other damages, expenses, interest and costs of suit. This action was removed to the United States District Court for the Central District of California and subsequently, pursuant to a motion brought by GoAmerica, transferred to the District of New Jersey. Air Eagle alleged that GoAmerica, as successor in interest to Flash Creative Management ("Flash"), failed to perform its obligations under a consulting contract dated July 2, 1999 (the "Contract"), by and between Flash and Air Eagle. Air Eagle alleged that GoAmerica assumed the rights and liabilities under this Contract as a result of its purchase of substantially all of the assets of Flash in November 2000. On September 19, 2003, Air Eagle filed for Chapter 11 bankruptcy protection in the United States Bankruptcy Court for the Central District of California. In December 2004, the parties agreed and received court approval to settle this litigation in consideration of GoAmerica's paying Air Eagle \$140 and Air Eagle principals' agreeing to assist GoAmerica in the Company's litigation against the Flash Defendants. The charge to settle this matter was included in settlement gains, net.

4. Discontinued Operation.

On September 1, 2006, the Company entered into an agreement to sell GoAmerica Marketing, Inc., dba GA Prepaid ("GA Prepaid"), its prepaid calling card division, effective August 31, 2006. The sale closed on October 2, 2006 and the Company recognized a gain on sale of \$38, representing the excess of purchase consideration received at closing over the book value of assets sold. The gain is reflected in the 2006 results for the discontinued segment. The Company received total consideration of \$131, which consisted of the purchase price of \$75 and working capital reimbursements totaling \$56. The Company was paid \$20 at closing and \$111 was payable under a guaranteed promissory note payable in 5 monthly installments beginning on October 31, 2006. At December 31, 2006, \$45 remained outstanding under the guaranteed promissory note.

Total revenues related to the discontinued operations were \$3,582, \$3,147 and \$193 for the years ended December 31, 2006, 2005 and 2004, respectively. The assets and liabilities of GA Prepaid have been classified as assets and liabilities of discontinued operations in the Consolidated Balance Sheet as of December 31, 2005 and the results of operations have been reclassified as loss from discontinued operations in the Consolidated Statements of Operations for all dates and periods presented.

The carrying values of the major classes of assets and liabilities of the prepaid division are as follows:

	December 31, 2005 -----
Assets:	
Accounts receivable, net	\$223
Inventory	22
Property and equipment, net	102
Other assets	31

Total	\$378
	=====
Liabilities:	
Accrued expenses	\$122
Capital lease obligations	25
Deferred revenue	26

Total	\$173
	=====

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5. Termination of Hands On Merger Agreement

On March 1, 2006, the Company announced its receipt of a letter from Hands On, dated March 1, 2006, in which Hands On purportedly terminated the merger agreement among the parties. Subsequent discussions between the parties did not provide a basis to pursue the merger. Hands On stockholders had approved the proposed merger with GoAmerica at special Hands On stockholder meetings held on February 22, 2006. A Special Meeting of GoAmerica Stockholders relating to the Company's proposed merger with Hands On was scheduled for March 13, 2006, adjourned from February 27, 2006 in order to allow GoAmerica to achieve a quorum with respect to the Special Meeting. As of March 6, 2006, the Company had achieved a quorum and received votes overwhelmingly in favor of the Hands On merger. On March 7, 2006, the Company announced its cancellation of its Special Meeting of Stockholders and its determination not to pursue its proposed merger with Hands On.

At December 31, 2005, the Company had incurred approximately \$280 of merger related costs which were capitalized and included in other assets. During 2006, the Company incurred an additional \$210 of merger related costs, of which \$151 were capitalized prior to the merger. The Company's total merger related costs of \$490 are reflected as other expense in the accompanying 2006 consolidated statement of operations.

The Company has filed a law suit against Hands On seeking recovery of its loan receivable (see Note 8).

6. Goodwill

The Company's annual impairment test under SFAS No. 142 indicated that no impairment had occurred during 2006, 2005 and 2004 relative to the Company's Wynd reporting unit. Furthermore, there was no change in the Company's goodwill balance during the three year period ended December 31, 2006.

7. Supplemental Balance Sheet Information

Merchandise inventories:

During 2005 and 2004, the Company recorded write-downs of approximately \$12 and \$84, respectively in order to reflect inventory at the lower of cost or market. The write-down primarily relates to a lower of cost to market adjustment for wireless PDA models which remained unsold.

Property, equipment and leasehold improvements:

Property, equipment and leasehold improvements consisted of the following:

	December 31,	
	2006	2005
Furniture, fixtures and equipment	\$333	\$754
Computer equipment and software	6,159	7,024
Leasehold improvements	162	265
	6,654	8,043
Accumulated depreciation and amortization	(5,899)	(7,467)
	\$755	\$576
	=====	=====

Included in the above table are the following assets recorded under capital leases:

	December 31,	
	2006	2005
Cost	\$278	\$75
Accumulated amortization	(37)	(7)
	-----	-----
Net assets	\$241	\$68
	=====	=====

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The Company includes the amortization of leased assets in their reported totals for depreciation and amortization of fixed assets. For the years ended December 31, 2006 and 2005, such amortization amounted to \$30 and \$7, respectively.

Accrued expenses:

Accrued expenses consisted of the following:

	December 31,	
	2006	2005
Relay services	\$1,430	\$ --
Dealer commissions	176	73
Professional fees	138	181
Employee compensation	113	95
Franchise taxes	90	190
Carrier services	24	--
Other	11	14
	-----	-----
	\$1,982	\$553
	=====	=====

8. Commitments and Contingencies

Hands On Matter

On May 2, 2005, the Company entered into a short term loan agreement with Hands On Video Relay Services, Inc., a Delaware corporation, and Hands On Sign Language Services, Inc., a California corporation (collectively, "Hands On"). Pursuant to that agreement, all amounts that the Company advanced to Hands On are secured, initially, by the assets acquired with such funds with interest at a defined prime rate. The note receivable balance, which is included in other assets, totaled \$562 and \$531 as of December 31, 2006 and 2005, respectively. As a result of the termination of the merger agreement, repayment obligations began July 1, 2006 and were scheduled to continue through March 2008. The Company received all such payments due through September 30, 2006, however, Hands On failed to make subsequent payments due in October, November and December of 2006 and all remaining amounts outstanding under the loan agreement accrue interest at the increased rate of 12%. Hands On has indicated that it does not intend to make payment in full to the Company under the current terms of the loan agreement and that Hands On is attempting to restructure its debts and raise new capital. The Company, in December 2006, filed suit against Hands On in the California Superior Court and seeks recovery of the money lent by the Company to the defendants plus interest, attorney's fees and related costs. The litigation is in the early stage and initial settlement discussions have been unsuccessful. At this time, the Company is unable to assess the validity of the defendants defenses to the claim or predict the range of recovery either through settlement or legal process.

The Company has not provided an allowance for doubtful collections as of December 31, 2006 as an estimate of possible loss, or a range of possible loss can't be made at this time. However, it is reasonably possible that a change in this estimate will occur within a year from December 31, 2006 as future events occur.

Boundless Matter

On September 22, 2004, Boundless Depot, LLC ("Boundless Depot") and Scott Johnson, one of two Boundless Depot shareholders, sued GoAmerica and Wynd Communications in the Superior Court of the State of California for the County of Los Angeles, claiming damages of one million dollars for GoAmerica's refusal to pay Boundless Depot unattained contingent consideration, comprised of cash and/or GoAmerica Common Stock, with respect to the Asset Purchase Agreement dated as of February 8, 2003 (the "Deafwireless Agreement"), pursuant to which GoAmerica and Wynd Communications acquired certain Deafwireless assets. The total value of such contingent consideration, if all contingencies had been fully met and amounts paid immediately thereupon, would not have exceeded \$211; however, the Company does not believe any of the

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contingent consideration is owed to Boundless Depot or either of its shareholders since conditions of the Deafwireless Agreement were not met and we incurred costs for which we are entitled to receive reimbursement from Boundless Depot or offset against any amounts that may become payable to Boundless Depot. Upon petition by GoAmerica and Wynd Communications, the Court has ordered this matter into arbitration, which process is now pending. The Company intends to defend this action vigorously and may elect to pursue counterclaims.

Leases and Other

Future minimum capital lease payments and future minimum lease payments relating to office space under noncancelable operating leases as of December 31, 2006 are as follows:

Year ending December 31, -----	Capital Leases -----	Operating Leases -----
2007	\$87	\$200
2008	82	37
2009	51	38
2010	--	40
2011	--	13
Thereafter	--	--
	---	---
Total minimum lease payments	220	\$328
		====
Less amount representing interest	(43)	

Present value of net minimum capital lease payments	177	
Less current portion of capital lease obligations	(65)	

Obligations under capital lease, net of current portion	\$112	
	====	

During 2006, 2005 and 2004, total rent expense was approximately \$306, \$301 and \$277, respectively.

At December 31, 2005, a standby letter of credit totaling approximately \$300 was outstanding as a security deposit in favor of Velocita (formerly Cingular). As of December 31, 2005, \$300 of cash held in the Company's bank accounts was restricted to secure this letter of credit. As of December 31, 2006, the Company was no longer required to maintain the standby letter of credit and thereby the restricted cash was released to the Company.

During 2005, the Company entered into employment agreements with certain of its key executives which provide for fixed compensation. These agreements generally continue until terminated by the employee or the Company and, under certain circumstances, provide for salary continuance for a specified period of no more than 1 year.

9. Benefit Plan

The Company has established a defined contribution plan under Section 401(k) of the Internal Revenue Code, which provides for voluntary employee contributions of up to 15 percent of compensation for employees meeting certain eligibility requirements. The Company contributes to the plan up to a maximum of 3 percent of eligible employee compensation. The Company's contribution during 2006 and 2005 was \$39 and \$42, respectively. Prior to 2005, the Company did not contribute to the plan.

10. Stockholders' Equity

On March 10, 2004, the Company's stockholders at a special meeting of the stockholders:

- o Approved the issuance of 1,224,304 shares of the Company's common stock in exchange for cash consideration of \$12,209, net of expenses.

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o Authorized the Board of Directors to amend the Company's restated certificate of incorporation to increase the number of shares of common stock the Company is authorized to issue from 200,000,000 to 350,000,000 shares, resulting in an increase in the total number of authorized shares of capital stock from 204,351,943 to 354,351,943. The Board of Directors did not act on this approval to increase the Company's authorized shares.

As a result, the Company issued a total of 1,310,813 shares of its common stock, comprised of the 1,224,304 shares referred to above and 86,509 shares upon the mandatory conversion of certain bridge notes payable and related accrued interest. The Company received net proceeds of approximately \$12,000 after deducting the \$714 cash payment made to the offering placement agent and deferred offering expenses such as professional fees.

As of December 31, 2006, the Company had the following warrants outstanding and exercisable:

	Amount	Exercise price	Expiration date
	-----	-----	-----
Private placement agent-2004 financing	14,101	\$12.00	March 10, 2009
2004 investors	57,719	\$12.00	December 19, 2008
Landlord	12,500	\$36.80	November 14, 2013

Total	84,320		
	=====		

As of December 31, 2006, the Company had reserved shares of common stock for issuance as follows:

Exercise of common stock options or additional common stock awards	115,690
Exercise of common stock purchase warrants	84,320
Employee Stock Purchase Plan	48,335

11. Stock Option Plans and Other Stock-Based Compensation

On August 3, 1999, the Company adopted the GoAmerica Communications Corp. 1999 Stock Option Plan. This plan provided for the granting of awards to purchase shares of common stock. No further option grants will be made under the GoAmerica Communications Corp. 1999 Stock Option Plan.

In December 1999, the Company's Board of Directors adopted the GoAmerica, Inc. 1999 Stock Plan (the "1999 Plan") as a successor plan to the GoAmerica Communications Corp. 1999 Stock Option Plan, pursuant to which 60,000 additional shares of the Company's common stock have been reserved for issuance to selected employees, non-employee directors and consultants. In May 2001, the Company's shareholders approved an increase in the maximum number of shares issuable under the 1999 Plan from 60,000 to 132,809 shares.

In November 2005, the Company's Board of Directors adopted the 2005 Equity Compensation Plan (the "2005 Plan") as a successor plan to the 1999 Plan, pursuant to which 400,000 additional shares of the Company's common stock have been reserved for issuance to selected employees, non-employee directors and consultants. In December 2005, the Company's shareholders approved the 2005 Plan.

Under the terms of the 2005 Plan, a committee of the Company's Board of Directors may grant options to purchase shares of the Company's common stock to employees and consultants of the Company at such prices that may be determined by the committee. The 2005 Plan provides for award grants in the form of incentive stock options, non-qualified stock options and restricted stock awards. Options granted under the 2005 Plan generally vest annually over 4 years and expire after 10 years.

On December 29, 2005 the Company's Board of Directors approved the acceleration of vesting of certain unvested and "out of the money" stock options with exercise prices equal to or greater than \$4.19 per share previously awarded to our employees, including our executive officers and directors, under the 1999 plans. The acceleration of vesting was effective for stock options outstanding as of December 29, 2005. Options to purchase approximately 31,518 shares of common stock or 86% of our outstanding unvested options were subject to the acceleration. The weighted average exercise price of the options that were accelerated was \$19.93.

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As a result of this acceleration, the Company was required to perform a calculation under FASB Financial Interpretation FIN 44 to determine if a charge resulted from the acceleration. Such computation did not require the recording of any additional expense. The purpose of the acceleration was to enable the Company to avoid recognizing compensation expense associated with these options in future periods in our Consolidated Statements of Operations upon the adoption of SFAS 123R in January 2006. The Company also believes that because the options that were accelerated had exercise prices in excess of the current market value of the Company's common stock, the options had limited economic value and were not fully achieving their original objective of incentive compensation and employee retention.

The following table summarizes activity on a combined basis for the Company's stock option plans during 2006, 2005 and 2004:

	Number of Options -----	Weighted- Average Exercise Price -----
Outstanding at January 1, 2004	76,955	\$105.60
Granted	31,770	\$13.45
Exercised	(6,776)	\$29.23
Cancelled	(12,562)	\$118.14

Outstanding at December 31, 2004	89,387	\$ 90.61
Granted	10,242	\$ 4.19
Exercised	--	--
Cancelled	(2,521)	\$ 65.30

Outstanding at December 31, 2005	97,108	\$ 72.59
Granted	--	--
Exercised	(1,654)	\$ 4.19
Cancelled	(12,263)	\$ 43.82

Outstanding at December 31, 2006	83,191	\$ 75.90
	=====	
Exercisable at December 31, 2006	79,858	\$ 78.97
	=====	
Exercisable at December 31, 2005	92,108	\$ 76.41
	=====	
Exercisable at December 31, 2004	48,459	\$127.20
	=====	
Available for grant at December 31, 2006	32,500	--
	=====	

The total intrinsic value, which is the amount by which the stock price exceeds the exercise price of the options on the date of exercise, of options exercised during the years ended December 31, 2006, 2005 and 2004 was \$9, none and \$60, respectively.

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The following table summarizes information about fixed price stock options outstanding at December 31, 2006:

Range of Exercise Prices	Outstanding			
	Number Outstanding	Weighted- Average Exercise Price	Weighted- Average Remaining Contractual Life	Aggregate Intrinsic Value
\$2.35-\$4.19	17,692	\$ 3.15	8.2 years	
\$16.00-\$26.40	39,624	\$ 19.87	7.0 years	
\$43.20-\$44.80	5,875	\$ 44.02	4.5 years	
\$84.00-\$84.80	4,271	\$ 84.50	4.1 years	
\$104.80-\$151.20	6,222	\$ 149.55	6.0 years	
\$162.48-\$167.20	2,944	\$ 166.61	3.8 years	
\$401.60-\$600.00	5,825	\$ 429.66	4.4 years	
\$637.60	13	\$ 637.60	4.8 years	
\$1200.00-\$1280.00	725	\$1,268.97	4.6 years	

	83,191			
	=====			
Ending exercisable	79,858	\$78.97	4.8 years	\$69
	=====	=====	=====	===
Range of Exercise Prices	Exercisable			
	Number Exercisable	Weighted- Average Exercise Price		
\$2.35-\$4.19	14,359	\$ 3.34		
\$16.00-\$26.40	39,624	\$ 19.87		
\$43.20-\$44.80	5,875	\$ 44.02		
\$84.00-\$84.80	4,271	\$ 84.50		
\$104.80-\$151.20	6,222	\$ 149.55		
\$162.48-\$167.20	2,944	\$ 166.61		
\$401.60-\$600.00	5,825	\$ 429.66		
\$637.60	13	\$ 637.60		
\$1200.00-\$1280.00	725	\$1,268.97		

	79,858			
	=====			

The aggregate intrinsic value in the table above represents the total pretax intrinsic value (i.e., the difference between the Company's closing stock price on the last trading day, December 29, 2006 and the exercise price, times the number of shares) that would have been received by the option holders had all option holders exercised their in the money options on December 29, 2006. This amount changes based on the fair market value of the Company's stock.

The weighted average grant date fair value of options granted during 2005, and 2004 was \$2.79 and \$7.80, respectively. There were no options granted during 2006.

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The following table sets forth the total stock-based compensation expense resulting from stock options and nonvested restricted stock awards included in the Company's consolidated statements of operations for the year ended December 31, 2006:

	Year Ended December 31, 2006 -----
Selling, general and administrative	\$516 ----
Stock-based compensation expense before income taxes	516
Income tax benefit	-- ----
Total stock-based compensation expense after income taxes	\$516 =====

As of December 31, 2006, approximately \$4 of total unrecognized compensation cost related to stock options is expected to be recognized over a weighted-average period of 2 years.

Prior to the adoption of SFAS 123R, the Company applied SFAS No. 123, as amended by SFAS No. 148, "Accounting for Stock-Based Compensation - Transition and Disclosure" ("SFAS 148"), which allowed companies to apply the existing accounting rules under APB 25 and related Interpretations. In general, as the exercise price of options granted under these plans was equal to the market price of the underlying common stock on the grant date, no stock-based employee compensation cost was recognized in our net income (loss). As required by SFAS 148 prior to the adoption of SFAS 123R, the Company provided pro forma net income (loss) and pro forma net income (loss) per common share disclosures for stock-based awards, as if the fair-value-based method defined in SFAS 123 had been applied.

The following table illustrates the effect on net loss after tax and net loss per common share as if the Company had applied the fair value recognition provisions of SFAS 123 to stock-based compensation during the years ended December 31, 2005 and 2004:

	December 31, 2005 -----	December 31, 2004 -----
Net loss, as reported	\$(4,372)	\$(4,444)
Deduct: Stock-based employee compensation expense included in reported net loss	54	--
Add: Total stock-based employee compensation expense determined under fair value based method for all awards	(569)	(3,048)
Pro forma net loss	\$(4,887) =====	\$(7,492) =====
Loss per share - basic, as reported	\$ (2.09)A	\$(2.49)
Loss per share - diluted, as reported	\$ (2.09)A	\$(2.49)
Pro forma loss per share - basic	\$ (2.33)A	\$(4.20)
Pro forma loss per share - diluted	\$ (2.33)A =====	\$(4.20) =====

A: Restated for the weighted average number of shares utilized in the computation- see Note 2.

For purposes of the above pro forma disclosures, the estimated fair value of the options is amortized to expense over the options' vesting period. The fair value for these options was estimated at the date of grant using the Black-Scholes option pricing model with the following assumptions for 2005 and 2004: weighted-average risk-free interest rate of 4.20%; expected volatility of 80%; no dividends; and a weighted-average expected life of the options of 2.0 years and 2.0 years, respectively.

Restricted Stock

In November 2005, the Company issued 245,000 shares of common stock under the 2005 Plan in the form of restricted stock awards in connection with employment agreements. These shares were issued as an incentive to retain key employees and officers and will vest over 3 years.

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In November 2006, the Company issued 122,500 shares of common stock under the 2005 Plan in the form of restricted stock awards of which 92,500 were issued to directors of the Company and 30,000 to consultants. These shares will vest over 3 years.

The following table summarizes the Company's nonvested restricted stock activity for the year ended December 31, 2006:

	Number of Shares	Weighted Average Grant Date Fair Value
Non vested stock at December 31, 2005	245,000	\$5.24
Granted	122,500	4.02
Vested	(81,667)	5.24
Forfeited	--	--
	-----	-----
Non vested stock at December 31, 2006	285,833	\$4.72
	=====	=====

As of December 31, 2006, \$1,207 of total unrecognized compensation costs is expected to be recognized over the remaining service period of 2 years.

12. Income Taxes

Significant components of the Company's deferred tax assets and liabilities are as follows:

	December 31,	
	2006	2005
	-----	-----
Deferred tax assets:		
Net operating loss carryforwards	\$ 69,466	\$ 69,238
Deferred compensation	9,318	9,121
Reserves and accruals	60	105
Amortization of goodwill	3,398	3,524
Other	2,444	2,648
Less valuation allowance	(84,685)	(84,635)
	-----	-----
Deferred tax assets	1	1
Deferred tax liabilities:		
Intangible assets	(1)	(1)
	-----	-----
Net deferred tax assets	\$ --	\$ --
	=====	=====

A reconciliation setting forth the differences between the effective tax rate of the Company and the U.S. statutory rate is as follows:

	Year ended December 31,		
	2006	2005	2004
	-----	-----	-----
Statutory federal income tax benefit at 34%	\$(667)	\$(1,487)	\$(1,511)
State income tax benefit, net of federal benefit	(890)	(1,002)	(962)
Non-deductible expenses	4	168	23
Other, primarily changes in net operating loss			
carryforwards available	715	3,178	2,763
Change in valuation allowance	49	(1,621)	(1,045)
	-----	-----	-----
Total	\$(789)	\$ (764)	\$ (732)
	=====	=====	=====

The state tax benefits recorded in 2006, 2005 and 2004 of \$789, \$764 and \$732, respectively, are attributable to the Company's sale of certain state net operating loss carryforwards.

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At December 31, 2006, the Company had federal and state net operating loss ("NOL") carryforwards of approximately \$181,500 and \$129,400, respectively. The federal NOL carryforwards expire beginning in 2011 and state NOL's beginning in 2007. The Tax Reform Act of 1986 enacted a complex set of rules limiting the potential utilization of net operating loss and tax credit carryforwards in periods following a corporate "ownership change." In general, for federal income tax purposes, an ownership change is deemed to occur if the percentage of stock of a loss corporation owned (actually, constructively and, in some cases, deemed) by one or more "5% shareholders" has increased by more than 50 percentage points over the lowest percentage of such stock owned during a three-year testing period. During 1999, such a change in ownership occurred. As a result of the change, the Company's ability to utilize certain of its net operating loss carryforwards will be limited to approximately \$1,400 of taxable income, per year. In addition, the Company acquired additional net operating losses through its acquisitions of Wynd and Hotpaper. The Company believes that an ownership change has occurred with respect to these entities. The effect of an ownership change would be the imposition of an annual limitation on the use of net operating loss carryforwards attributable to periods before the change. The Company has not performed a detailed analysis to determine the amount of the potential limitations. In addition, the Company has not performed a detailed analysis to determine the amount of the potential limitations as a result of the March 2004 Financing, described in Note 10.

13. Quarterly Financial Data (Unaudited)

The table below summarizes the Company's unaudited quarterly operating results for the years ended December 31, 2006 and 2005.

	Quarter Ended			
2006	March 31	June 30	September 30	December 31
Net revenue	\$ 1,636	\$ 2,388	\$ 4,551	\$ 4,201
Cost of revenue	(291)	(954)	(2,812)	(2,754)
Operating expenses	(1,786)	(1,636)	(1,832)	(2,188)
Depreciation and amortization expenses	(144)	(126)	(104)	12
Other (expense) income, net	(374)	43	46	(36)
Loss before benefit from income taxes	(959)	(285)	(151)	(765)
Benefit from income taxes	--	--	--	789
(Loss) income from continuing operations	(959)	(285)	(151)	24
Loss from discontinued operations	(119)	(81)	(371)	(18)
Net (loss) income	\$(1,078)	\$ (366)	\$ (522)	\$ 6
Loss per share - Basic and diluted:				
- Loss from continuing operations	\$ (0.45)A	\$ (0.13)A	\$ (0.07)A	\$ (0.00)
- Loss from discontinued operations	\$ (0.06)A	\$ (0.04)A	\$ (0.18)A	\$ (0.00)
Basic and diluted net loss per share	\$ (0.51)A	\$ (0.17)A	\$ (0.25)A	\$ (0.00)

GOAMERICA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(In thousands, except share and per share data)

2005	March 31	June 30	September 30	December 31
----	-----	-----	-----	-----
Net revenue	\$ 1,073	\$ 1,374	\$ 1,267	\$ 1,217
Cost of revenue	(406)	(476)	(377)	(524)
Operating expenses	(1,221)	(1,455)	(1,326)	(2,304)
Depreciation and amortization expenses	(351)	(347)	(241)	(185)
Interest (expense) income, net	38	38	29	55
	-----	-----	-----	-----
Loss before benefit from income taxes	(867)	(866)	(648)	(1,741)
Benefit from income taxes	--	--	--	764
	-----	-----	-----	-----
Loss from continuing operations	(867)	(866)	(648)	(977)
Loss from discontinued operations	(141)	(169)	(346)	(358)
	-----	-----	-----	-----
Net (loss)	\$(1,008)	\$(1,035)	\$ (994)	\$(1,335)
	=====	=====	=====	=====
Loss per share - Basic and diluted:				
- Loss from continuing operations	\$ (0.41)	\$ (0.41)	\$ (0.31)	\$ (0.47)A
- Loss from discontinued operations	\$ (0.07)	\$ (0.08)	\$ (0.17)	\$ (0.17)A
	-----	-----	-----	-----
Basic and diluted net loss per share	\$ (0.48)	\$ (0.49)	\$ (0.48)	\$ (0.64)A
	=====	=====	=====	=====

A: Restated for the weighted average number of shares utilized in the computation -- see Note 2.

14. Supplemental Cash Flow Information

The table below presents the Company's supplemental disclosure of cash flow information for the years ended December 31, 2006, 2005 and 2004.

	Years ended December 31,		
	2006	2005	2004
	-----	-----	-----
Supplemental disclosure of cash flow information:			
Interest paid	\$ 10	\$ 28	\$ 32
Non-cash investing and financing activities:			
Acquisition of equipment through			
capital leases	203	108	--
Issuance of shares pursuant to			
employment contracts	--	1,245	--
Conversion of bridge note payable into			
common stock	--	--	1,015
Application of deferred financing costs against			
proceeds from the sale of stock	--	--	606
Issuance of shares for vendor settlements	--	--	450
Issuance of shares to acquire intangible assets	--	--	442

Schedule II

**GOAMERICA, INC.
FINANCIAL STATEMENT SCHEDULE**

Valuation and Qualifying Accounts and Reserves

Years Ended December 31, 2006, 2005 and 2004

	Balance at Beginning of Period -----	Additions: Charged to Costs and Expenses -----	Deductions -----	Balance at End of Period -----
Year Ended December 31, 2006				
Allowance for doubtful accounts	\$ 278	\$156	\$277(1)	\$157
Year Ended December 31, 2005				
Allowance for doubtful accounts	\$ 603	\$318	\$643(1)	\$278
Inventory Reserve	--	12	12(2)	--
Year Ended December 31, 2004				
Allowance for doubtful accounts	\$1,213	\$239	\$849(1)	\$603
Inventory Reserve	--	84	84(2)	--

(1) Uncollectible accounts written-off, net of recoveries.

(2) Inventory discounts charged to reserve.

EXHIBIT 10.14

[LOGO] nordia

SERVICES AGREEMENT

BETWEEN: NORDIA INC., a corporation incorporated under the laws of Canada, having a place of business at 3100 Cote-Vertu Blvd., St-Laurent (Quebec) H4R 2J8;

(the "Contractor")

AND: GOAMERICA COMMUNICATIONS CORP., a corporation incorporated under the laws of the state of Delaware, having a place of business at 433 Hackensack Avenue, Hackensack, New Jersey, USA 07601

(the "Company")

WHEREAS Company and Contractor desire to enter into this Services Agreement (this "Agreement") pursuant to which Contractor shall provide the Services described herein to Company, the whole pursuant to the terms and conditions of this Agreement.

THE PARTIES AGREE AS FOLLOWS:

1.1 Services. Contractor shall provide Company with Services as defined in Exhibit A. The Services shall be performed in accordance and subject to the terms herein.

1.2 Authority. Contractor shall have the sole obligation, supervision and direction of providing the Services in accordance with this Agreement and shall be responsible for the manner in which the Services are provided.

1.3 Cooperation. The parties agree to cooperate with each other with respect to the terms of the Agreement and the Services, the Company agreeing without limitation to provide any reasonable information required by the Contractor to

provide the Services, the Contractor agreeing without limitation to consider any reasonable requests by the Company as to any of its employees or representatives, used in providing the Services.

2. TERM

2.1 Term. The term of this Agreement shall commence as of January 1, 2005 (the "Initiation Date") and, unless earlier terminated or extended in accordance with the provisions hereof, shall continue in effect for a period of twelve (12) months from that date (the "Initial Term").

2.2 Renewal. Company shall have an option to renew this Agreement for a further period of twelve (12) months (each a "Successive Term"), provided notice is given to Contractor no later than ninety (90) days prior to the expiration of the Initial Term or any Successive Term. Consideration is to be renegotiated thirty (30) days prior to the expiration of the Initial Term (the "Renegotiation Period").

3. CONSIDERATION. In consideration of the Services rendered hereunder by Contractor, Contractor shall be compensated with the Consideration as defined and according to the terms outlined in Exhibit B hereto, plus all applicable goods and services taxes.

4. DEFAULT AND CURE.

4.1 Instances of Default. Company or Contractor will be considered in default (each instances a "Default") of this Agreement if at any time during the Term of this Agreement, the defaulting party:

4.1.1 fails to make any payment of any material sum of money herein specified to be made, which breach is not remedied within five (5) business days of receipt of written notice from the non-breaching party, or

4.1.2 fails to correct the breach of any other material obligation pursuant to this Agreement within five (5) business days of receipt of written notice from the non-breaching party, whether such breach is expressly contained herein or otherwise; provided that if such breach is not reasonably capable of being remedied by the defaulting party within such period then, provided the defaulting party has commenced to remedy such breach within such period and diligently pursued such remedy thereof, then it may benefit from any such longer period as the

non-breaching party shall extend, acting reasonably, for the correction thereof;

4.1.3 applies for or consents to the appointment of, or the taking or possession by a receiver, custodian, trustee or liquidator of it or of all or a substantial portion of its property, whether or not pursuant to the laws of bankruptcy or insolvency of any applicable jurisdiction;

4.1.4 makes a general assignment for the benefit of creditors or any similar assignment; or

4.1.5 commences a voluntary assignment or has an involuntary assignment or petition commenced against it under any applicable legislation or statutory relief whether pursuant to such laws.

4.2 Default for Non-Compliance. Contractor will be considered in Default of this Agreement if Contractor fails to maintain Compliance as defined in Exhibit A, Section 1.

5. TERMINATION

5.1 Termination by Notice. Notwithstanding the terms of Section 2 herein, Company shall have the right to terminate this Agreement at any time subject to a prior thirty (30) days notice being sent to and received by Contractor (the "Prior Notice").

5.2 Termination by Default. In the event of Default and failure to cure as provided in Section 4, the non-defaulting party shall have the right to terminate this Agreement upon notice. Any non-cured termination under Section 4 shall be effective on the date in the notice of Default.

5.3 Wind Down. In the event of any termination of this Agreement, Contractor agrees to continue to provide Services to Company for a reasonable period of up to ninety (90) days following termination to accommodate Company's transition of minutes originating at its Portal to an alternate vendor. Contractor further agrees to take reasonable steps to ensure such transition minimally impacts any Relay Users who use Company's Portal(s) in connection with the Services. If termination is due to Company's Default with respect to payments due to Contractor hereunder, Contractor's obligations under this Section 5.3 shall be subject to Company paying all outstanding undisputed amounts (net of any undisputed payments owed by Contractor to Company) and pre-paying Contractor on a month-to-month basis, based on an average of undisputed amounts due for the three (3) months preceding termination

5.4 Payment. In the event of any termination of this Agreement in accordance with the terms hereof, Contractor shall retain Consideration for Services rendered prior to the effective date of termination, and Contractor shall remit to Company any Company Consideration earned prior to the effective date of termination.

5.5 Remedies Not Exhaustive. Termination of this Agreement by a party shall not deprive such party of any of its rights, remedies or actions against the other party at law or in equity.

5.6 Return of Confidential Information. Within five (5) days of termination of this Agreement, each party will return to the other all confidential information of the other party disclosed for the purposes of or pursuant to this Agreement.

6. CONFIDENTIAL INFORMATION

6.1 Non-Disclosure. As more specifically provided in that certain Non-Disclosure Agreement executed by the parties on or about August 12, 2004 (the Non-Disclosure Agreement), each party agrees to preserve in confidence and secrecy all confidential information of the other party and will not use same for its own purposes except for the sole purpose of fulfilling its obligations under this Agreement and will not reveal the content or existence of such confidential information to persons not authorized in writing by such other party to receive the same and will take all reasonable security precautions necessary to prevent unauthorized parties from obtaining such confidential information. The recipient of the confidential information agrees to use the same care and discretion to avoid disclosure, publication or dissemination of confidential information as it uses with its own similar information that it does not wish to disclose, publish or disseminate, and in any event, shall exercise a reasonable degree of care with respect to confidential information provided by the other party. Contractor shall exclusively use confidential information for the purposes of providing the Services as provided for under this Agreement and Company and its affiliates shall exclusively use confidential information for the purposes of receiving the Services as provided for under this Agreement.

6.2 Agreement. This Agreement shall be considered confidential information for the purposes of this Section 6, except that this Agreement can be disclosed i) to each party's bankers, directors, officers, accountants, lawyers, financial analysts and other advisors and consultants, subject to the confidentiality obligations of this Agreement; ii) in confidence to a relevant regulatory agency pursuant to an order or directive to such effect; and iii) for the purpose of the Contractor's marketing and proposal efforts with respect to other business opportunities, but limited only to describing very generally the

nature of the Services provided and identity of the Company, subject to Company's prior written approval with respect to each written or electronically transmitted or posted version of such information.

6.3 Return of Confidential Information. The receiving party agrees to promptly return to the disclosing party, upon its request, or certify as destroyed all confidential information of the disclosing party in whatever form, including all electronic and magnetic copies and notes thereof, regardless of whether such confidential information was made or compiled by the receiving party or furnished by the disclosing party.

7. INTELLECTUAL PROPERTY. Except as otherwise provided herein, neither party shall be deemed to have granted to the other party, expressly or implicitly, any other license or right under any trademark, patent, copyright or other intellectual property right owned or controlled by the other party. It is also further acknowledged that any intellectual property developed by either party with respect to this agreement and the services provided shall be the sole and exclusive property of the party that developed the intellectual property.

8. PUBLICITY. Company and Contractor may publicize aspects of the relationship established by this Agreement and/or each party's role in the delivery of the Services. The parties agree to discuss said publicity in advance and provide appropriate assistance, including an executive quote and/or company background for a news release. Inclusion of the quote and/or background in any news release is subject to approval of the non-issuing party.

9. USE OF CONTRACTOR BRAND. Subject to Contractor's prior written approval, not to be unreasonably withheld, conditioned or delayed, Company shall have the right but not the obligation to use the phrase "powered by Nordia", including their name/logo, in connection with Company's offerings related to the Services.

10. ASSIGNMENT / SUBCONTRACTING. Neither party shall assign or subcontract any or all of its material obligations herein, including the provision of the services, to any third party except with the prior written consent of the other party, which consent may not be unreasonably withheld. Contractor shall however be entitled to assign or subcontract this agreement or the services to a fully qualified party affiliated with Contractor, in which case, the consent of

Company will not be required, the Contractor agreeing to provide notice of such assignment or subcontract.

11. RELATIONSHIP / INDEPENDENT CONTRACTOR. Nothing in this agreement shall be construed as establishing a partnership, joint venture or employer-employee or principal and agent relationship between contractor and company. Each party hereto is independent and may not, at any time or in any manner whatsoever bind or oblige the other except as may be expressly provided for in this agreement.

12. FORCE MAJEURE. Contractor shall not be liable or deemed to be in default for any delay or failure in performance under this agreement or the exhibits hereto to the extent such delay or failure is directly caused by fire, flood, explosion, war, embargo, government requirement, civil or military authority, act of god, labor disruption, regulatory or legislative intervention or other similar causes beyond its control and anticipation or foreseeability and without any fault or negligence or the delayed or non-performing party. In any such event, the contractor will be excused from the performance of such obligation affected by such event for so long as such circumstances prevail, provided that the contractor uses and continues to use best efforts to utilize alternative resources to recommence and/or maintain performance without further delay.

13. INDEMNITY. Each party (the `indemnifier') shall at all times defend, indemnify and hold harmless, both before the expiration or termination of this agreement and thereafter, the other party together with that other party's respective officers, directors, servants, agents, subcontractors and employees (together the `indemnified parties') from and against any allegations, claims, actions, proceedings, judgments and liabilities, losses, damages, costs and expenses, including reasonable legal fees and expenses (collectively `claims') incurred by or rendered against any or all of the indemnified parties by reason of this agreement or any breach by the indemnifier or its agent(s) and subcontractor(s) of any of their covenants, representations, warranties or obligations under this agreement except to the extent of any grossly negligent act or omission or willful misconduct by any indemnified parties. In additions to the foregoing, the aforesaid indemnity, as excepted, shall also apply to any claim on account of damage to property and injuries, including death, to all persons, arising from any occurrence caused by any negligent act or omission or willful misconduct of, or breach of any obligation, law or regulation by the indemnifier, or its agent(s) and subcontractor(s) thereof related to the performance of this agreement. The aforesaid indemnity, as excepted, shall also apply to any claim on account of any unauthorized disclosure or use of confidential information by

the indemnifier or any agent or subcontractor of either of them or any employee or other representative of any of them.

14. **LIMITATION OF LIABILITY.** Both parties agree that their total cumulative liability, if any, to the other party or any third party for damages related to this agreement, for any cause whatsoever, including damages arising directly or indirectly from a breach of this agreement (including a fundamental breach or otherwise), negligence, any act or omission of either party or its representatives, or under any other theory of law or equity will be limited to those damages actually proven as directly attributable to the other party. Notwithstanding anything to the contrary in this agreement, under no circumstances shall either party be liable to the other party or any third party for any indirect, special, consequential, incidental, economic or punitive damages, including, without limitation, loss of data, loss of income, loss of profit or failure to realize expected savings arising directly or indirectly from breach of contract (including fundamental breach or otherwise), negligence, any act or omission of either party or its representatives, or under any other theory of law or equity, even if the aggrieved party had been advised of, had acknowledge of, or reasonably could have foreseen, the possibility of such damages.

15. MISCELLANEOUS

15.1 Amendments. This Agreement shall not be amended except by written instrument signed by the parties hereto.

15.2 Waiver. No indulgence or forbearance by any party hereunder shall be deemed to constitute a waiver of its right to insist on performance in full and in a timely manner of all terms, covenants or conditions of each of the other parties hereunder and any such waiver, in order to be binding upon a party, must be express and in writing and signed by such party and then such waiver shall be effective only in the specific instance and for the purpose for which it was given.

15.3 Severability. If any of the provisions of this Agreement shall be invalid or unenforceable, such invalidity or unenforceability shall not invalidate or render unenforceable this entire Agreement, but rather such provision shall be modified or severed (as the case may be) so as to maintain to the maximum extent possible the benefits of the parties hereunder and the remaining provisions of this Agreement shall be unaffected thereby.

15.4 Choice of Law and Choice of Forum. The construction, interpretation and performance of this Agreement and all transactions under it shall be governed by the laws of the Province of Quebec and the laws of Canada

applicable therein. For the purposes of this Agreement, Contractor and Company each submits to the exclusive jurisdiction of the courts of the Province of Quebec, judicial district of Montreal, in respect of all matters arising in relation to this Agreement.

15.5 Entire Agreement. This Agreement, including all Exhibits attached hereto, incorporated in this Agreement by reference and deemed to be an integral part hereof, as the same are in effect from time to time, and the Non-Disclosure Agreement, constitute the entire agreement between Contractor and Company with respect to the subject matter hereof. Other than as expressly provided herein, both Contractor and Company agree that no prior or contemporaneous oral representations form any part of this Agreement. Additional or different terms inserted in this Agreement by a party, or deletions thereto, whether by alterations, addenda, or otherwise, shall be of no force and effect, unless expressly consented to by the other party in writing.

15.6 Currency. Except as otherwise noted, all references to currency are deemed to mean US dollars.

15.7 Notices. Any notice, demand or other communication which under the terms of this Agreement or under any statute must or may be given or made by Contractor or Company shall be in writing and shall be given or made, all in readable form to the recipient, by hand delivery, confirmed facsimile, or by overnight courier addressed to the respective parties as follows:

If to Contractor, to:

Nordia Inc.
3100, Cote Vertu Blvd.
Suite 510
St-Laurent (Quebec)
H4R 2J8
Attention: President
Phone:
Fax:

If to Company, to:

GoAmerica Communications Corp.
433 Hackensack Avenue
Hackensack, New Jersey USA 07601
Attention: CEO (with a copy to General Counsel
similarly addressed)
Phone:
Fax:

Such notice, demand or communication shall be deemed to have been given or made when delivered in person or when received by confirmed facsimile, or other similar communication, or overnight courier, as the case may be. Any notice, demand or communication to a person other than the persons set forth in this Section shall be null and void and shall not be considered sufficient notice to bind the receiving party. The above addresses may be changed at any time by giving prior written notice as above provided. Any attempt to avoid receipt of notice shall be deemed as proper notice having been given. Any facsimile or other electronic communication transmitted other than during the recipient's regular business hours shall be deemed received on the recipient's first business day thereafter.

15.8 Further Assurances. The parties shall with reasonable diligence hold all meetings, perform all acts, execute and deliver all documents and instruments, do all things and provide all such further reasonable assurance as may be reasonably necessary or desirable to give effect to the provisions of this Agreement.

15.9 Counterparts. This Agreement may be executed in two (2) or more counterparts, each of which shall be deemed to be an original as against any party whose signature appears thereon, and all of which together, shall constitute one and the same Agreement.

15.10 Language. The parties confirm that they have agreed that this Agreement and all documents relating thereto be drafted in English. Les parties confirment qu'elles ont accepte que la presente convention de meme que tous les documents s'y rattachant soient rediges en anglais.

SIGNED AT MONTREAL, ON JANUARY 26, 2005.

NORDIA INC.

Per: _____
Paulette Beaudry-Klug

GOAMERICA COMMUNICATIONS CORP.

Per: _____
Dan Luis, CEO

AMENDMENT TO SERVICES AGREEMENT

This Amendment (this "Amendment") is entered into as of February 1, 2006, (the "Effective Date") by and between GoAmerica Communications Corp. ("GoAmerica"), with its principal place of business at 433 Hackensack Avenue, Hackensack, New Jersey, USA 07601, and Nordia Inc. ("Nordia") with its principal place of business at 3100 Cote-Vertu Boulevard, Suite 510, St-Laurent (Quebec) Canada H4R 2J8, collectively the "Parties".

DEFINITIONS

All terms capitalized in the Agreement shall retain their same meaning herein. In the event of a conflict between the Services Agreement between the Parties, dated January 1, 2005 (the "Services Agreement") and this Amendment, this Amendment shall govern.

AMENDMENT

Whereas the Parties have chosen to amend certain aspects of the Services Agreement (as amended, the "Agreement"), the Parties agree as follows:

1. Term and Termination of agreement.

a. Term: The term of the Agreement shall continue through the second anniversary of the Effective Date. During 2006, Nordia will be the sole supplier of the Services and GoAmerica will not provide competing service to Nordia in house unless the Agreement is terminated due to a Default as provided in Section 5.2 of the Services Agreement. In the event that the Agreement is not terminated (by either party in accordance to its terms), prior to 60 days in advance of the current term, the Agreement will automatically renew for an additional year.

b. Termination: Any termination of the Agreement should be as in Section 5 of the Services Agreement except either party may terminate upon thirty (30) days notice to the other in the event that the service is not financially viable to the terminating party. Except as outlined in sections 5.1 and 5.2 of the Services Agreement and this Section 1 and providing that the SLA (Service Level Agreement) contemplated in Section 8 below is reasonably met,. GoAmerica agrees that it will not terminate the Agreement prior to the first (1st) of February 2007.

2. Submission of Conversation Minutes to NECA. Exhibit A, Section 2.5 of the Services Agreement is hereby replaced entirely with Section 2 of this Amendment.

a. Conversation Minutes. Conversation Minutes shall be defined as minutes

originating at GoAmerica's Portal and processed through the IRP, exclusive of time spent: (i) in queue (call is ringing, waiting for a live answer); (ii) by Nordia setting up inbound or outbound calls, (iii) by Nordia wrapping up calls, (iv) by Nordia explaining relay or relay procedures, or (v) on calls that reach numbers that are busy, receive no answer, or receive intercept messages for the called number.

b. GoAmerica Submission. Upon GoAmerica attaining requisite certification, GoAmerica will submit Conversation Minutes to the National Exchange Carrier Association ("NECA") each month (each a "GoAmerica Submission") with a copy to Nordia.

c. Nordia Submission. Until GoAmerica attains this certification, Nordia will submit Conversation Minutes to NECA on GoAmerica's behalf each month (each a "Nordia Submission"), with a copy to GoAmerica.

3. Wind Down. The wind down period in Section 5.3 of the Services Agreement shall be revised to be up to one hundred twenty (120) days and shall be in addition to any notice period immediately preceding termination.

4. Development Costs. The Parties understand that certain costs are associated with the development of Other Relay Types as defined in Exhibit A, Section 3 in the Services Agreement (as agreed pursuant to Section 7 of this Amendment, the "Development Costs"). Subject to the Service Credits and Compliance Penalties to be agreed to in the Service Level Agreement contemplated in Section 8 of this Amendment, Development Costs incurred after the Effective Date shall be divided and paid for by the Parties proportionally, according to each Party's share of the NECA reimbursement, as outlined in Section 5 of this Amendment Costs associated with modifying and/or expanding the content or frequency of management and call traffic reports, as discussed in Exhibit A, Section 4 of the Services Agreement, shall not be considered Development Costs and shall be borne entirely by Nordia.

5. Consideration and Payment Terms. Exhibit B, Sections 1 and 2 of the Services Agreement is hereby replaced with the following terms:

a. Consideration. Subject to Section 5.d of this Amendment, in consideration of the Services provided by Nordia, Nordia shall be compensated monthly from reimbursements received for the Conversation Minutes submitted to NECA, whether a GoAmerica Submission or a Nordia Submission as defined above. This compensation will adjust monthly, relative to the total number of Conversation Minutes submitted in any given month, in the amounts outlined in the consideration table in Section 5.b of this

Amendment (the "Consideration"),(1) which shall be reviewed and adjusted each time there is a change in NECA reimbursement rates. Any adjustment is to be mutually agreed upon by the Parties. The Parties acknowledge that, based on prior years, NECA reimbursement rates are likely to decrease as of July 1,

2006 and July 1, 2007.

b. Consideration Table.

-----	-----
Total Conversation Minutes	Total Consideration
Submitted in a Month	(U. S. Dollars per
	Conversation Minute)
-----	-----

c. Payment Terms.

- i. In the event of a GoAmerica Submission, Nordia will invoice GoAmerica for the Consideration each month. The Consideration is to be paid to Nordia by GoAmerica no more than five (5) days after the date GoAmerica receives the reimbursement from NECA.
- ii. In the event of a Nordia Submission, GoAmerica will invoice Nordia each month for the difference between the NECA reimbursement it receives and the Consideration. This amount is to be paid to GoAmerica by Nordia no more than five (5) days after the date Nordia receives the reimbursement from NECA.

d. Consideration Adjustments.

- i. Foreign Exchange Rate. The Consideration assumes the Foreign Exchange rate between the U.S. dollar and the Canadian Dollar remains within a range of CDN\$ to CDN\$. In the event the average Foreign Exchange rate of any given month falls outside of this range, the Consideration will be prorated based on an exchange rate of CDN\$ for that same month.
- e. Performance Discounts. Notwithstanding any other change(s) to the Consideration during the term of the Agreement, the Parties agree to negotiate discounts that shall reduce the Consideration based on the number of Conversation Minutes generated by GoAmerica's Portal (each a "Performance Discount"). Negotiations shall begin at and be effective as of the first point GoAmerica generates one million (1,000,000) Conversation Minutes in any given month through its Portal. Regardless, starting with the sixtieth (60th) day before the first (1st) anniversary of the

(1) For example, if 405,000 minutes were submitted to NECA in a given month, the total Consideration to be paid to Nordia that month would be equal to 405,000 X US\$0.9725, or US\$393,862.50. Likewise, if the total number of minutes submitted to NECA in a given month was 695,000, the total Consideration to be paid to Nordia that month would be equal to 695,000 X US\$0.8775, or US\$609,862.50.

Effective Date, the parties agree to review pricing for 2007. Pricing, up or down, will not change without agreement by both parties.

6. Marketing Development Funds. Nordia will help Go America defray a portion of the costs associated with increasing the number of Conversation Minutes through GoAmerica's Portal by providing GoAmerica with certain marketing development funds throughout the term of the Agreement unless and until a party provides proper notice of termination pursuant to the Agreement. Nordia will pay Go America US Dollars, not to exceed a certain Canadian to US Dollar exchange rate, for each three month period starting with the Effective Date. Payments will be made on a monthly basis for every three month term where each payment will be of US Dollars and will be paid every 15Th day of the month. In order to trigger these payments, GoAmerica must supply Nordia with the Marketing Development Plan that shows a minimum of US Dollars will be spent for that same three month period. Marketing Development Plan will be supplied to Nordia by Go America no later than five (5) days after the 1st day of each three month period. In the event that the Marketing Development Plan is received by Nordia later than the fifth day of any three month period, payment will be made 30 days following receipt of the plan.

7. Product Development Requirements. Nordia acknowledges that GoAmerica's reputation and its Portal brand are adversely impacted by delays in the availability of agreed upon enhancements to the Portal ("Product Development Delays"). Therefore, for each product development project initiated by GoAmerica, Nordia and GoAmerica will execute a Product Development Agreement (a "PDA") in advance of beginning a project and within a time period mutually agreed upon by the Parties. Each PDA will outline: (i) product specifications; (ii) project milestones; (iii) project timelines and deliverables; (iv) intellectual property arrangements; (v) total costs associated in completing the project; and (vi) penalties associated with missing milestones and/or timelines and/or other Product Development Delays.

8. Service Level Agreement and Forecasts. The Parties agree to establish a Service Level Agreement and forecast provisions no later than April 14, 2006, which shall also be deemed effective as of the Effective Date.

Nordia Inc. GoAmerica Communications Corp.

Bernard Durocher, EVP Joe Karp, VP Marketing

EXHIBIT 21.1

List of Subsidiaries of GoAmerica, Inc.

GoAmerica, Inc. Subsidiaries

1. GoAmerica Communications Corp. (Delaware corporation)
2. Wynd Communications Corporation (California corporation)
3. Hotpaper.com, Inc. (Delaware corporation)
4. OutBack Resource Group, Inc. (California corporation)
5. HOVRS Acquisition Corporation (Delaware corporation)
6. HOSLS Acquisition Corporation (California corporation)

EXHIBIT 23.1

Consent of WithumSmith + Brown, P.C.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statements on Form S-8 (Nos. 333-47736, 333-90088 and 333-134195) pertaining to the GoAmerica Communications Corp. 1999 Stock Option Plan, the GoAmerica, Inc. 1999 Stock Plan, the GoAmerica, Inc. Employee Stock Purchase Plan and the GoAmerica, Inc. 2005 Equity Compensation Plan of our report dated March 20, 2007, with respect to the financial statements and schedule of GoAmerica, Inc., for the years ended December 31, 2006, 2005 and 2004, included in the Annual Report (Form 10-K) for the year ended December 31, 2006.

/s/ WithumSmith+Brown, P.C.

*New Brunswick, New Jersey
March 29, 2007*

EXHIBIT 31.1

CERTIFICATION

I, Daniel R. Luis, certify that:

1. I have reviewed this Annual Report on Form 10-K of GoAmerica, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 30, 2007

Daniel R. Luis Chief Executive Officer

EXHIBIT 31.2

CERTIFICATION

I, Donald G. Barnhart, certify that:

1. I have reviewed this Annual Report on Form 10-K of GoAmerica, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 30, 2007

Donald G. Barnhart Chief Financial Officer

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO**

SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the annual report of GoAmerica, Inc. (the "Company") on Form 10-K for the year ended December 31, 2006 filed with the Securities and Exchange Commission (the "Report"), I, Daniel R. Luis, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the consolidated financial condition of the Company as of the dates presented and consolidated results of operations of the Company for the periods presented.

Dated: March 30, 2007

/s/ Daniel R. Luis

Daniel R. Luis
Chief Executive Officer

This certification has been furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO**

SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the annual report of GoAmerica, Inc. (the "Company") on Form 10-K for the year ended December 31, 2006 filed with the Securities and Exchange Commission (the "Report"), I, Donald G. Barnhart, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the consolidated financial condition of the Company as of the dates presented and consolidated results of operations of the Company for the periods presented.

Dated: March 30, 2007

/s/ Donald G. Barnhart

Donald G. Barnhart
Chief Financial Officer

This certification has been furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

GOAMERICA INC

FORM 10-K/A (Amended Annual Report)

Filed 4/30/2007 For Period Ending 12/31/2006

Address	C/O GOAMERICA, INC. 433 HACKENSACK AVENUE HACKENSACK, New Jersey 07601
Telephone	201-996-1717
CIK	0001101268
Industry	Communications Services
Sector	Services
Fiscal Year	12/31

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SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 10-K/A

(Amendment No. 1)

(adding Items 10 -14 and amending Item 15 only)

FOR ANNUAL AND TRANSITION REPORTS PURSUANT TO SECTIONS 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

(Mark One)

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the fiscal year ended December 31, 2006

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 0-29359

GOAMERICA, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

22-3693371

(State or Other Jurisdiction of
Incorporation or Organization)

(I.R.S. Employer Identification No.)

433 Hackensack Avenue, Hackensack, New Jersey

07601

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code (201) 996-1717

Securities registered pursuant to Section 12(b) of the Act:

Title of each class

Name of Each Exchange on Which Registered

None

Securities registered pursuant to Section 12(g) of the Act:

Common Stock, \$0.01 par value

(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes: ☐ No: ☒

Indicate by a check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

Yes: ☐ No: ☒

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes: ☒ No: ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer: ☐ Accelerated Filer ☐ Non-accelerated filer ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act.)

Yes: ☐ No: ☒

The aggregate market value of the voting common equity of the registrant held by non-affiliates (for this purpose, persons and entities other than executive officers, directors, and 5% or more shareholders) of the registrant, as of the last business day of the registrant's most recently completed second fiscal quarter (June 30, 2006), was \$5,907,224.

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of March 24, 2007:

Class -----	Number of Shares -----
Common Stock, \$0.01 par value	2,462,605

EXPLANATORY NOTE

This Amendment No. 1 on Form 10-K/A to the Annual Report on Form 10-K (the "Annual Report") of GoAmerica, Inc. (the "Company" or "GoAmerica") filed on March 30, 2007 with the Securities and Exchange Commission (the "SEC") is filed solely for the purpose of including information that was to be incorporated by reference from the Registrant's definitive proxy statement pursuant to Regulation 14A of the Securities Exchange Act of 1934. The Company will not file its proxy statement for its annual meeting of stockholders within 120 days of its fiscal year ended December 31, 2006 and is therefore amending and restating in their entirety Items 10, 11, 12, 13 and 14 of Part III of the Annual Report. In addition, pursuant to Rule 13a-14(a) under the Securities Exchange Act of 1934, we are including with this Amendment No. 1 certain currently dated certifications. Except as described above, no other amendments are being made to the Annual Report. This Form 10-K/A does not reflect events occurring after the March 30, 2007 filing of our Annual Report or modify or update the disclosure contained in the Annual Report in any way other than as required to reflect the amendments discussed above and reflected below.

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PART III

Item 10. Directors and Executive Officers.

Board of Directors

We currently have seven directors. As set forth in our amended and restated certificate of incorporation, the terms of office of the members of the Board of Directors are divided into three classes: Class A, whose term will expire at the 2007 Annual Meeting of Stockholders; Class B, whose term will expire at the 2008 Annual Meeting of Stockholders; and Class C, whose term will expire at the 2009 Annual Meeting of Stockholders. The current Class A directors are Janice Dehesh and Joseph Korb, the current Class B directors are Daniel Luis and David Lyons, and the current Class C directors are Aaron Dobrinsky, D. Sue Decker and King Lee. At each annual meeting of stockholders, the successors to directors whose terms then expire will be elected to serve from the time of election and qualification until the third annual meeting following election. Our by-laws permit the Board of Directors to increase or decrease the size of the Board of Directors. Any additional directorships resulting from an increase in the number of directors will be distributed among the three classes so that, as nearly as possible, each class will consist of one-third of the total number of directors. This classification of the Board of Directors may have the effect of delaying or preventing changes in control or management of GoAmerica. The following table provides additional information regarding the members of our Board of Directors:

Name	Age	Served as a Director Since	Positions with the Company
----	---	-----	-----
Aaron Dobrinsky	43	1996	Chairman of the Board
Daniel R. Luis	40	2003	Chief Executive Officer and Director
D. Sue Decker	49	2006	Director
Janice Dehesh	51	2006	Director
Joseph Korb	55	1996	Director
King Lee	66	2003	Director
David Lyons	57	2004	Director

Aaron Dobrinsky founded GoAmerica in 1996 and has served as our Chairman of the Board since our inception in 1996. He also served as our President until November 2000 and our Chief Executive Officer until January 2003. Since 2006, he has served as President of Dobrinsky Advisors, Inc., a management consulting and advisory firm providing strategic and operational guidance to start-up and mid-stage companies in the telecommunications, technology and services industries. Mr. Dobrinsky was an executive member of the board of directors of RoomLinX, Inc., a provider of wireless high-speed Internet network solutions to hotels and

conference centers, from June 2004 through November 17, 2006, where he also served as Chief Executive Officer from June 2004 through November 1, 2005.

Daniel R. Luis joined our Board of Directors in January 2003 at the time he was elected our Chief Executive Officer. He previously served as our President and Chief Operating Officer from May 2002 until January 2003. Mr. Luis is also President and Chief Executive Officer of Wynd Communications Corporation, which became a wholly owned subsidiary of GoAmerica in June 2000. Mr. Luis joined Wynd in 1994 and has held his current positions with Wynd since 1998.

D. Sue Decker joined our Board of Directors in June 2006 upon the retirement of Alan Docter from the Company's Board of Directors. Since February 2005, Ms. Decker has served as President of Blue House Consulting, LLC, a firm providing strategic planning, product and marketing counsel to clients in the United States and Europe. From 1998 to 2005, Ms. Decker served as General Manager for AT&T's relay services division, where she was responsible for managing telecommunication services focused on the deaf and hard of hearing market, including traditional relay, operator services for deaf consumers, Internet relay and video relay service. Ms. Decker is also a member of the Board of Associates at Gallaudet University in Washington, D.C., the world leader in liberal arts education and career development for deaf and hard of hearing undergraduate students and internationally recognized for its graduate programs.

Janice Dehesh joined GoAmerica's Board of Directors in September 2006, upon the retirement of Mark Kristoff from the Company's Board of Directors. Since 2004, Ms. Dehesh has run her own wireless/telecommunications consulting firm, Dehesh International. From 1987 to 2004, she served in several executive roles at QUALCOMM. Most recently, as a Vice President of Business Development, Ms. Dehesh developed and implemented marketing programs to accelerate the adoption of QUALCOMM's Code Division Multiple Access (CDMA) products and services through strategic partnerships on a worldwide basis. Previously, Ms. Dehesh served as Vice President of Information Technology at QUALCOMM and helped create the company's worldwide telecommunications and computing infrastructure.

Joseph Korb joined GoAmerica in 1997 as Executive Vice President and has been a director since October 1996. From May 2002 to March 2004, Mr. Korb served as our Executive Vice Chairman, having served as our President from November 2000 until May 2002. Mr. Korb is currently a principal in three privately held companies that specialize in software solutions and services for embedded systems.

King Lee joined our Board of Directors in January 2003. Mr. Lee currently serves as the Managing Partner of Resource Capitalists, LLC, a management consulting firm. During his career he has served as the chief executive officer of a number of companies, both public and private. Mr. Lee has spent the last thirteen years investing in turnaround companies, and during that same period Mr. Lee was also the co-founder of Wynd Communications Corp., which became a wholly-owned subsidiary of GoAmerica in June 2000. Mr. Lee served on the board of directors of Wynd Communications Corp. until its acquisition by us. Mr. Lee also serves on the boards of directors of several privately held companies.

David Lyons joined our Board of Directors in October 2004. Mr. Lyons is currently a Principal of Den Ventures, LLC, which provides outsourced business management services to the medical and communications industries. Mr. Lyons is also a managing partner of the Nacio Investment Group, LLC, which holds an interest in Nacio Systems, Inc., a managed hosting company that provides outsourced infrastructure and communication services for mid-size businesses. From 1998 to 2000, Mr. Lyons served as Vice President of Acquisitions for Expanets, Inc., a national provider of converged communications solutions founded by NorthWestern Corporation that acquired numerous local communications and data networking companies, as well as Lucent Technology's Growing and Emerging Markets (GEM) division. Previously, he was Chairman, CEO of Amnex, Inc., President of Walker Telephone Systems, Inc., and practiced corporate and securities law with the firm of Certilman Haft in New York City.

Committees and Meetings of the Board

The Board of Directors held 10 meetings during 2006. During this period, each incumbent member of the Board of Directors attended or participated in at least 75% of the aggregate of (i) the total number of meetings of the Board of Directors (held during the period for which such person has been a director) and (ii) the total number of meetings held by all Committees of the Board on which each such director served (during the periods such director served). The Board of Directors has three standing committees: the Audit Committee, the Compensation Committee and the Nominating Committee.

The Compensation Committee approves salaries and incentive compensation for our executive officers and key employees, administers and grants awards under the Company's 1999 Stock Plan and 2005 Equity Compensation Plan and administers the terms of outstanding options and restricted stock awards. The Compensation Committee is currently comprised of King Lee (who serves as Chairman), Jan Dehesh and David Lyons. The Compensation Committee held one meeting during 2006.

The Audit Committee's responsibilities include: (i) evaluating and the engagement of the Company's independent auditors; (ii) reviewing and reporting on the results and scope of their audit findings; (iii) reviewing the Company's periodic reports filed with the Securities and Exchange Commission; and (iv) monitoring, on a periodic basis, the internal controls of the Company. The Audit Committee is currently comprised of King Lee (who serves as Chairman), Sue Decker and David Lyons. The Audit Committee held four meetings during 2006. The Company's Board of Directors has determined that King Lee constitutes an "audit committee financial expert", as such term is defined by the SEC.

The Nominating Committee's responsibilities include recommending to the Board of Directors qualified individuals to serve on the Company's Board of Directors. The Nominating Committee will not consider any nominees recommended by the Company's security holders. The Nominating Committee is currently comprised of King Lee (who serves as Chairman), Sue Decker and David Lyons. The Nominating Committee met twice during 2006.

Each of Messrs. Lee and Lyons and Ms. Decker and Ms. Dehesh has been determined to be "independent" within the meaning of SEC and Nasdaq regulations.

Executive Officers

The following table identifies the current executive officers of the Company:

Name ----	Age ---	Capacities in Which Serving -----	In Current Position Since -----
Daniel R. Luis	40	Chief Executive Officer	2003
Donald G. Barnhart (1) ...	50	Chief Financial Officer	2004
Jesse Odom (2)	41	Chief Technology Officer	2000
Wayne D. Smith (3).....	48	Executive Vice President, General Counsel and Secretary	2005

(1) Donald Barnhart joined GoAmerica in 1999 and became its Vice President and Controller in 2000. He was appointed Chief Financial Officer in March 2004. Prior to joining GoAmerica, Mr. Barnhart held various finance positions with Bogen Communications (a telecommunications manufacturer) and operated his own accounting and consulting firm. Mr. Barnhart is a CPA in New Jersey.

(2) Jesse Odom joined GoAmerica in 1996 as Vice President of Network Operations. He was appointed Chief Technology Officer in November 2000.

(3) Wayne Smith joined GoAmerica in May 2002 as Vice President, General Counsel and was appointed corporate Secretary in November 2003. He was appointed Executive Vice President, General Counsel and Secretary in March 2005. Prior to joining GoAmerica, Mr. Smith held a variety of legal and staff positions with Viacom Inc. (a diversified entertainment company) from 1985 to 2001, most recently serving as Vice President, Corporate Counsel.

For a description of Mr. Luis's business background, see "Board of Directors". None of our executive officers is related to any other executive officer or to any director of the Company. Our executive officers are elected annually by the Board of Directors and usually serve until their successors are duly elected and qualified.

Section 16(a) Beneficial Ownership Reporting Compliance

Section 16(a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), requires our directors, officers, and stockholders who beneficially own more than 10% of any class of our equity securities registered pursuant to Section 12 of the Exchange Act, to file initial reports of ownership and reports of changes in ownership with respect to our equity securities with the Securities and Exchange Commission. All reporting persons are required to furnish us with copies of all reports that such reporting persons file with the SEC pursuant to Section 16 (a). Based on our review of the copies of such forms received by us or written representations from such reporting persons, each such reporting person filed all of their respective reports pursuant to Section 16(a) on a timely basis during 2006.

Code of Ethics

GoAmerica maintains a code of ethics applicable to its directors, executive officers and other senior financial personnel. A copy of this code of ethics is posted on our website, accessible at http://www.goamerica.com/Company_info/ethics_execs.php.

Item 11. Executive Compensation

Compensation Discussion and Analysis

General

During 2006, the SEC substantially revised the disclosures that we are required to make with respect to executive compensation. As part of the SEC's revised executive compensation discussion requirements, issuers must provide a "Compensation Discussion and Analysis" in which issuers explain the material elements of their compensation of executive officers by describing the following:

- o the objectives of the issuer's compensation programs;
- o the conduct that the compensation programs are designed to reward;
- o the elements of the compensation program;
- o the rationale for each of the elements of the compensation program;
- o how the issuer determines the amount (and, where applicable, the formula) for each element of the compensation program; and
- o how each element and the issuer's decisions regarding that element fit into the issuer's overall compensation objectives and affect decisions regarding other elements of the compensation program.

Our overall compensation policies are monitored by the Compensation Committee of our Board of Directors. The duties and responsibilities of the Compensation Committee, which consists entirely of independent directors of the Board, are to:

- o administer the employee benefit plans of the Company designated for such administration by the Board;
- o establish the compensation of the Company's Chief Executive Officer (subject to the terms of any existing employment agreement);
- o with input from the Company's Chief Executive Officer, establish or recommend to the Board the compensation of the Company's other executive officers (subject to the terms of any existing employment agreements); and
- o monitor the Company's overall compensation policies and employment benefit plans.

Daniel Luis, our Chief Executive Officer, participates in determinations regarding the compensation and design of our benefit programs for all employees, including our other executive officers. However, he does not participate in determining his own compensation.

Our Compensation Objectives and the Focus of Our Compensation Rewards

We believe that an appropriate compensation program should draw a balance between providing rewards to executive officers while at the same time effectively controlling compensation costs. We reward executive officers in order to attract highly qualified individuals, to retain those individuals in a highly competitive marketplace for executive talent and to motivate them to perform in a manner that maximizes our corporate performance.

We view executive compensation as having three key elements:

- o a current cash compensation program consisting of salary and cash bonus incentives;
- o long-term equity incentives reflected in grants of stock options and/or restricted stock awards; and
- o other benefits and perquisites.

These programs aim to provide our executives with an overall competitive compensation package that seeks to align individual performance with our long-term business objectives.

We annually review our mix of short term performance incentives versus longer term incentives. We do not have set percentages of short term versus long term incentives. Instead, we look to provide a reasonable balance of those incentives.

During 2006 we did not rely upon consultants to set our salaries, to establish salary ranges or to provide advice regarding other compensation matters. We compare our salaries and other elements of compensation against the salaries and other compensation measures of other public companies in our industry by reviewing the proxy statements of such other companies. However, we do not prepare formal benchmarking studies.

Specific Elements of Our Compensation Program

We have described below the specific elements of our compensation program for executive officers.

Salary. We pay salaries to our Named Officers in order to fairly compensate them for their day-to-day responsibilities in managing our business. Each of our Named Officers has an employment agreement with the Company, which is described under "Employment Agreements with Executive Officers." Each employment agreement provides for a specified increase in base salary as of the end of the Company's first fiscal quarter for which the Company reports (or would have been able to report but for extraordinary charges that are not expected to recur) EBITDA profitability as determined by the Company's independent auditors.

Bonus. Bonuses are designed to motivate executives by rewarding their individual performance and contribution to the Company's financial performance. None of the Named Officers received a bonus for 2006.

Long-Term Incentive Compensation. We provide long-term incentives to our executive officers through our 2005 Equity Compensation Plan. We refer to this as our Stock Option Plan. Our Stock Option Plan permits the grant of stock options and restricted stock awards. Stock options were previously granted to our Named Officers. In addition, restricted stock awards were previously granted to our Named Officers to reward performance and in accordance with their respective employment agreements. No stock options or restricted stock awards were granted to the Named Officers in 2006. The Compensation Committee may grant additional stock options or restricted stock awards to the Named Officers in the future in its discretion.

Other Elements of Compensation for Executive Officers. In order to attract and retain qualified executives, we provide executives with retirement benefits through our 401(k) plan and the use of automobiles. Details of the values of these benefits and perquisites may be found in the narratives to the summary compensation table.

Employment Agreements.

See "Employment Agreements with Executive Officers" for a description of our employment agreements with our executives.

Compliance with Sections 162(m) and 409A of the Internal Revenue Code

Section 162(m) of the Internal Revenue Code denies a deduction to any publicly held corporation for compensation paid to certain "covered employees" in a taxable year to the extent that compensation exceeds \$1,000,000 for a covered employee. Certain performance-based compensation that has been approved by our shareholders is not subject to this limitation. As a result, stock options granted under our Stock Option Plan are not subject to the limitations of Section 162(m). However, restricted stock awards under our Stock Option Plan generally will not be treated as performance-based compensation. Restricted stock award grants made to date under the Stock Option Plan have not been at levels that, together with other compensation, approached the \$1,000,000 limit. Also, since we retain discretion over cash bonuses, those bonuses also will not qualify for the exemption for performance-based compensation. Since none of the Company's executive officers had compensation in excess of \$1,000,000 for 2006, Section 162(m) was not applicable.

It is also our intention to maintain our executive compensation arrangements in conformity with the requirements of Section 409A of the Internal Revenue Code, which imposes certain restrictions on deferred compensation arrangements. We are in the process of reviewing and modifying, as necessary, our deferred compensation arrangements since the enactment of Section 409A in 2004 in order to remain compliant with provisional guidance issued by the Internal Revenue Service under Section 409A.

Summary of Cash and Certain other Compensation

The following table sets forth, for the year ended December 31, 2006, a summary of the compensation earned by our Chief Executive Officer, our Chief Financial Officer and our two other most highly compensated executive officers. We refer to the executive officers named in this table as the "Named Officers." None of the Named Officers received a bonus, stock award or stock option grant during 2006. The Company does not have any pension plan or any deferred compensation plan.

SUMMARY COMPENSATION TABLE

Name and Principal Position	Salary (\$)	All Other Compensation (\$)	Total (\$)
Daniel R. Luis..... Chief Executive Officer	200,000	14,632	214,632
Donald G. Barnhart..... Chief Financial Officer since March 2004; Principal Accounting Officer since September 2003	165,000	14,220	179,220
Jesse Odom..... Chief Technology Officer	165,000	14,220	179,220
Wayne D. Smith..... Executive Vice President, General Counsel and Secretary	165,000	14,220	179,220

In the table above:

o "all other compensation" includes the following:

o for Mr. Luis: \$9,000 for the use of an automobile and a contribution of \$5,632 to the Company's 401(k) Plan on behalf of Mr. Luis to match a pre-tax elective deferral contribution (included under "Salary") made by Mr. Luis to that Plan;

o for Mr. Barnhart: \$9,000 for the use of an automobile and a contribution of \$5,220 to the Company's 401(k) Plan on behalf of Mr. Barnhart to

match a pre-tax elective deferral contribution (included under "Salary") made by Mr. Barnhart to that Plan;

o for Mr. Odom: \$9,000 for the use of an automobile and a contribution of \$5,220 to the Company's 401(k) Plan on behalf of Mr. Odom to match a pre-tax elective deferral contribution (included under "Salary") made by Mr. Odom to that Plan;

o for Mr. Smith: \$9,000 for the use of an automobile and a contribution of \$5,220 to the Company's 401(k) Plan on behalf of Mr. Smith to match a pre-tax elective deferral contribution (included under "Salary") made by Mr. Smith to that Plan;

Grants of Plan Based Awards

None of the Named Officers was granted a stock option or stock award during 2006.

Outstanding Equity Awards at December 31, 2006

The following table sets forth, for each of the Named Officers, information regarding stock options and stock awards outstanding at December 31, 2006. All of the outstanding options held by the Named Officers at December 31, 2006 were exercisable.

Name (a)	Option Awards			Stock Awards	
	Number of Securities Underlying Unexercised Options Exercisable (b)	Option Exercise Price (\$)(e)	Option Expiration Date (f)	Number of Shares or Units of Stock That Have Not Vested (g)	Market Value of Shares or Units of Stock That Have Not Vested (\$)(h)
Daniel R. Luis	1,523	84.00	12/30/2008	53,333	435,197
	1,978	167.20	3/30/2010		
	625	600.00	11/20/2010		
	1,688	151.20	1/16/2012		
	2,500	43.20	5/28/2012		
	3,828	23.20	12/15/2012		
	4,375	16.00	4/6/2014		
Donald G. Barnhart	150	104.80	8/2/2009	36,667	299,203
	350	401.60	1/5/2010		
	125	162.48	3/29/2011		
	94	151.20	1/16/2012		
	250	26.40	7/28/2012		
	1,016	23.20	12/15/2012		
	3,422	16.00	4/6/2014		
Jesse Odom	3,375	104.80	8/2/2009	36,667	299,203
	375	151.20	1/16/2012		
	3,129	23.20	12/15/2012		
	3,422	16.00	4/6/2014		
Wayne D. Smith	375	43.20	5/28/2012	36,667	299,203
	1,094	23.20	12/15/2014		
	3,047	16.00	4/6/2014		

In the table above, we are disclosing:

o in column (b), the number of shares of our common stock underlying unexercised stock options that were exercisable as of December 31, 2006;

o in columns (e) and (f), respectively, the exercise price and expiration date for each stock option that was outstanding as of December 31, 2006;

o in column (g), the number of shares of our common stock covered by stock awards that were not vested as of December 31, 2006; and

o in column (h), the aggregate market value as of December 31, 2006 of the stock awards referenced in column (g).

In calculating market values in the table above, we have multiplied the closing market price of our common stock on December 29, 2006, the last trading day in 2006 - \$8.16 - by the applicable number of shares of common stock underlying the Named Officers' unvested stock awards. One half of the unvested stock awards in the table above vest on November 8, 2007 and the remaining stock awards vest on November 8, 2008.

Options Exercised and Stock Awards Vested

None of the Named Officers exercised any stock options during 2006. The following table sets forth, for each of the Named Officers, information regarding stock awards that vested during 2006. The phrase "value realized on vesting" represents the number of shares of common stock set forth in column (d) multiplied by the market price of our common stock on the date on which the Named Officer's stock award vested.

----- Stock Awards -----		
Name (a)	Number of Shares Acquired on Vesting (#) (d)	Value Realized on Vesting (\$) (e)
Daniel R. Luis	26,667	85,751
Donald G. Barnhart	18,333	58,954
Jesse Odom	18,333	58,954
Wayne D. Smith	18,333	58,954

Employment Agreements with Executive Officers

Mr. Luis is a party to an amended and restated agreement with the Company, effective as of November 8, 2005, under which he now serves as our Chief Executive Officer at an initial

base salary of \$200,000. Mr. Barnhart is a party to an amended and restated agreement with the Company, effective as of November 8, 2005, under which he serves as the Company's Chief Financial Officer at an initial base salary of \$165,000. Mr. Odom is a party to an amended and restated agreement with the Company, effective as of November 8, 2005, under which he serves as the Company's Chief Technology Officer at an initial base salary of \$165,000. Mr. Smith is a party to an agreement with the Company, dated as of November 8, 2005, under which he serves as the Company's Executive Vice President, General Counsel and Secretary at an initial salary of \$165,000. The Compensation Committee may award any or all of the Named Executives additional bonus payments or option grants in its discretion. The current term of each agreement is for two years; each such agreement provides for an annual salary review and a specified increase in base salary as of the end of the Company's first fiscal quarter in 2006 or thereafter for which the Company reports (or would have been able to report but for extraordinary charges that are not expected to recur) EBITDA profitability as determined by the Company's independent auditors. In the event any of Messrs. Luis, Barnhart, Odom or Smith is terminated without cause, resigns for good reason (including after a change in control) or, in the case of Mr. Luis, is not reelected to the Company's Board of Directors, he shall be entitled to receive enhanced severance; specifically, an amount equal to one year's base salary. In the event of non-renewal of an agreement with a Named Officer, the Named Officer will be entitled to receive an amount equal to six months of base salary. Each of Messrs. Luis, Odom, Barnhart and Smith also receives up to \$500 per month in automobile allowances and will be reimbursed for additional automobile expenses incurred in connection with his duties. Each employment agreement also contains certain invention assignment and confidentiality provisions and requires that the Company maintain standard directors and officers insurance of no less than \$10 million.

Compensation of Directors

The following table sets forth certain information regarding the compensation we paid to our directors, other than Daniel R. Luis, during 2006. None of the directors received a stock option grant during 2006.

Name (a)	Fees Earned or Paid in Cash (\$) (b)	Stock Awards (\$) (c)	All Other Compensation (\$) (g)	Total (\$) (j)
Aaron Dobrinsky	37,000	80,400	3,498	120,898
D. Sue Decker	10,417	40,200	877	51,494
Janice Dehesh	833	40,200	516	41,549
Joseph Korb	26,500	80,400	0	106,900

King Lee	34,000	80,400	0	114,400
David Lyons	28,000	50,250	113	78,363

In the table above:

o when we refer to "Fees Earned or Paid in Cash", we are referring to all cash fees that we paid or were accrued in 2006, including annual retainer fees, committee and/or chairmanship fees and meeting fees;

o when we refer to "stock awards," we are referring to the dollar amount recognized by us for financial statement purposes in accordance with FAS 123R;

o the aggregate number of option awards outstanding for each director at December 31, 2006 were: for Mr. Dobrinsky, 8,065; for Ms. Decker, 0; for Ms. Dehesh, 0; for Mr. Korb, 6,828; for Mr. Lee, 4,258; and for Mr. Lyons, 10,000; and the aggregate number of restricted stock awards outstanding for each director at December 31, 2006 were: for Mr. Dobrinsky, 20,000 shares; for Ms. Decker, 10,000 shares; for Ms. Dehesh, 10,000 shares; for Mr. Korb, 20,000 shares; for Mr. Lee, 20,000 shares and for Mr. Lyons, 12,500 shares; and

o the amounts included as "all other compensation" were paid to reimburse the respective directors for travel expenses incurred in connection with their Board service.

Non-employee directors serving on our Board of Directors receive a \$5,000 per quarter retainer and per meeting fees of \$1,250 for each in-person Board meeting attended, and \$750 for each telephonic Board meeting attended. Each Committee member receives \$500 for each Board Committee meeting attended, except when a Committee meeting is held reasonably contiguous to a Board meeting. Each Committee Chairman receives an additional \$1,500 per quarter if the Committee which he or she chairs has met during that quarter. In addition, Aaron Dobrinsky receives a quarterly fee of \$2,500 for serving as our Chairman of the Board. Each director is reimbursed by us for reasonable expenses they incur in connection with their participation in our Board meetings.

On November 7, 2006, we granted restricted stock awards covering a total of 92,500 shares of our Common Stock to non-employee members of our Board of Directors for serving on our Board (10,000 shares to each of Ms. Decker and Ms. Dehesh, an aggregate of 20,000 shares to each of Messrs. Dobrinsky, Korb and Lee, and an aggregate of 12,500 shares to Mr. Lyons). A total of 15,000 of the restricted stock awards granted to Messrs. Dobrinsky, Korb and Lee vest as follows: 5,000 shares vested on January 2, 2007, 5,000 shares vest on January 2, 2008 and 5,000 shares vest on January 2, 2009. A total of 5,000 of the restricted stock awards granted to Messrs. Dobrinsky, Korb and Lee vest as follows: 1,667 shares vest on January 2, 2008, 1,667 shares vest on January 2, 2009 and 1,666 shares vest on January 2, 2010. A total of 7,500 of the restricted stock awards granted to Mr. Lyons vest as follows: 2,500 shares vested on January 2, 2007, 2,500 shares vest on January 2, 2008 and 2,500 shares vest on January 2, 2009. The

remaining 5,000 of the restricted stock awards granted to Mr. Lyons vest as follows: 1,667 shares vest on January 2, 2008, 1,667 shares vest on January 2, 2009 and 1,666 shares vest on January 2, 2010. Ms. Decker's restricted stock awards vest as follows: 3,333 shares vest on June 1, 2007, 3,333 shares vest on June 2, 2008 and 3,334 shares vest on June 1, 2009. Ms. Dehesh's restricted stock awards vest as follows: 3,333 shares vest on September 4, 2007, 3,333 shares vest on September 2, 2008 and 3,334 shares vest on September 1, 2009. We also granted restricted stock awards covering a total of 30,000 shares of our Common Stock to two former directors who now serve as consultants to the Company.

Mr. Dobrinsky is a party to an agreement with the Company, effective as of May 6, 2002 and amended as of March 10, 2004, under which he now serves as the Company's Chairman of the Board, receiving director compensation equal to the Company's independent directors but receiving no salary. Mr. Korb is party to an agreement with the Company, dated as of March 10, 2004, under which he receives director compensation equal to the Company's independent directors but receives no salary. Mr. Dobrinsky is eligible to be a beneficiary of a term life insurance policy in his name, in the face amount of up to \$1.0 million, for which the Company would pay the premiums.

Compensation Committee Interlocks and Insider Participation

The Compensation Committee currently consists of King Lee (who serves as Chairman), Jan Dehesh and David Lyons. None of these individuals is or was at any time an officer or employee of the Company. During 2006, Messrs. Alan Docter and Mark Kristoff (both currently retired) also served as members of the Compensation Committee. Messrs. Docter and Kristoff were never employees or officers of the Company.

No executive officer of the Company has served as a director or member of the Compensation Committee (or other committee serving an equivalent purpose) of any other entity, one of whose executive officers served as a director or member of the Compensation Committee of the Company. No interlocking relationship exists between our Board of Directors or Compensation Committee and the board of directors or compensation committee of any other company.

Compensation Committee Report

The Compensation Committee has reviewed and discussed the information provided under the caption "Compensation Discussion and Analysis" set forth above. Based on that review and those discussions, the Compensation Committee recommended to our Board that such "Compensation Discussion and Analysis" be included in this Annual Report on Form 10-K.

King Lee (Chairperson)
Janice Dehesh
David Lyons

Item 12. Security Ownership of Certain Beneficial Owners and Management.

Common Stock

The following table sets forth certain information, as of April 1, 2007, with respect to holdings of the Company's Common Stock by each of the Company's directors and Named Officers, and all directors and current executive officers as a group. The Company does not believe that any person beneficially owns more than 5% of the total number of shares of Common Stock outstanding as of such date, based on currently available Schedules 13D and 13G filed with the SEC.

Name of Beneficial Owner -----	Amount and Nature of Beneficial Ownership(1) -----	Percent of Class(2) -----
Directors and Named Executives:		
Donald Barnhart.....	63,213 (3)	2.6
Aaron Dobrinsky.....	59,390 (4)	2.4
D. Sue Decker.....	10,000 (5)	*
Janice Dehesh.....	10,000 (6)	*
Joseph Korb.....	31,215 (7)	1.3
King Lee.....	24,746 (8)	1.0
Daniel R. Luis.....	98,816 (9)	4.0
David Lyons.....	20,000 (10)	*
Jesse Odom.....	65,301 (11)	2.7
Wayne D. Smith.....	59,641 (12)	2.4
All directors and executive officers as a group (10 persons).....	442,322 (13)	18.0%

* Less than one percent.

(1) Except as set forth in the footnotes to this table and subject to applicable community property law, the persons named in the table have sole voting and investment power with respect to all shares of Common Stock shown as beneficially owned by such stockholder.

(2) Applicable percentage of ownership is based on an aggregate of 2,462,605 shares of Common Stock outstanding on April 1, 2007, plus any stock options and warrants held by each such holder which are exercisable as of April 1, 2007 or become exercisable within 60 days after such date.

(3) Includes approximately 5,416 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or become exercisable within 60 days after such date and an aggregate of 36,667 shares subject to restricted stock awards which had not vested as of April 1, 2007.

(4) Includes five shares held for the benefit of Mr. Dobrinsky's minor children. Mr. Dobrinsky has voting and dispositive power with respect to such shares. Also includes 8,065 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or within 60

days after such date and an aggregate of 15,000 shares subject to restricted stock awards which had not vested as of April 1, 2007.

(5) Represents shares of Common Stock subject to restricted stock awards which had not vested as of April 1, 2007.

(6) Represents shares of Common Stock subject to restricted stock awards which had not vested as of April 1, 2007.

(7) Includes 6,828 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or become exercisable within 60 days after such date and an aggregate of 15,000 shares subject to restricted stock awards which had not vested as of April 1, 2007.

(8) Includes 4,258 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or within 60 days after such date and an aggregate of 15,000 shares subject to restricted stock awards which had not vested as of April 1, 2007. Also includes 584 shares held by the Lee Living Trust, of which Mr. Lee is a co-trustee, but not a beneficiary.

(9) Includes 16,516 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or become exercisable within 60 days after such date and an aggregate of 53,333 shares subject to restricted stock awards which had not vested as of April 1, 2007.

(10) Includes 7,500 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or within 60 days after such date and an aggregate of 10,000 shares subject to restricted stock awards which had not vested as of April 1, 2007.

(11) Includes 10,301 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or become exercisable within 60 days after such date and an aggregate of 36,667 shares subject to restricted stock awards which had not vested as of April 1, 2007.

(12) Includes 4,516 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or become exercisable within 60 days after such date and an aggregate of 36,667 shares subject to restricted stock awards which had not vested as of April 1, 2007.

(13) Includes an aggregate of 63,400 shares of Common Stock underlying options which are exercisable as of April 1, 2007 or become exercisable within 60 days after such date and an aggregate of 238,334 shares subject to restricted stock awards which had not vested as of April 1, 2007.

See the Company's Annual Report filed with the Securities and Exchange Commission on March 30, 2007 for the information required by Item 201(d) of the SEC's Regulation S-K.

Item 13. Certain Relationships and Related Transactions, and Director Independence

Each of Messrs. Lee and Lyons and Ms. Decker and Ms. Dehesh has been determined to be "independent" within the meaning of SEC and Nasdaq regulations. Accordingly all of the members of the Company's Compensation, Nominating and Audit Committees are independent.

There have been no related party transactions requiring disclosure under the SEC's rules since January 1, 2006.

The Audit Committee of the Board of Directors has adopted written procedures governing related party transactions. These procedures require the Audit Committee to review all related party transactions in advance. In general, the Audit Committee reviews related party transactions on a quarterly basis. By "related party transaction," we mean a transaction between the Company or any of its subsidiaries, on the one hand, and an executive officer, director or immediate family member of an executive officer or a director, on the other hand.

Item 14. Principal Accountant Fees and Services

In accordance with the requirements of the Sarbanes-Oxley Act of 2002 and the Audit Committee's charter, all audit and audit-related work and all non-audit work performed by the Company's independent accountants, WithumSmith+Brown P.C. ("WithumSmith"), is approved in advance by the Audit Committee, including the proposed fees for such work. The Audit Committee is informed of each service actually rendered.

Audit Fees. Audit fees billed or expected to be billed to the Company by WithumSmith for the audit of the financial statements included in the Company's Annual Reports on Form 10-K, reviews of the financial statements included in the Company's Quarterly Reports on Form 10-Q and reviews of other regulatory filings of the Company with the Securities and Exchange Commission, for the years ended December 31, 2006 and 2005 totaled approximately \$133,756 and \$132,000, respectively.

Audit-Related Fees. The Company was billed approximately \$530 and \$22,000 by WithumSmith for assurance and related services rendered by WithumSmith during the fiscal years ended December 31, 2006 and 2005, respectively, that are not reported under the immediately preceding paragraph.

Tax Fees. The Company was billed \$0 and \$0 by WithumSmith for tax services, during the fiscal years ended December 31, 2006 and 2005, respectively.

All Other Fees. The Company was billed \$0 and \$0 by WithumSmith for the fiscal years ended December 31, 2006 and 2005 for other services.

Other Matters. The Audit Committee of the Board of Directors has considered whether the provision of the Audited-Related Fees, Tax Fees and All Other Fees are compatible with maintaining the independence of the Company's principal accountant.

Applicable law and regulations provide an exemption that permits certain services to be provided by the Company's outside auditors even if they are not pre-approved. The Company has not relied on this exemption at any time since the Sarbanes-Oxley Act was enacted.

PART IV

Item 15. Exhibits and Financial Statements.

(a)(3) Exhibits.

31.1 Certification of the Chief Executive Officer as required by Rule 13a-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

31.2 Certification of Chief Financial Officer as required by Rule 13a-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Amendment No. 1 to the Registrant's Annual Report on Form 10-K to be signed on its behalf by the undersigned, thereunto duly authorized this 30th day of April, 2007.

GOAMERICA, INC.

By: /s/ Daniel R. Luis

Daniel R. Luis,
Chief Executive Officer

/s/ Donald G. Barnhart

Donald G. Barnhart,
Chief Financial Officer

EXHIBIT INDEX

- 31.1 Certification of the Chief Executive Officer as required by Rule 13a-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- 31.2 Certification of Chief Financial Officer as required by Rule 13a-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002**

I, Daniel R. Luis, certify that:

1. I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K of GoAmerica, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of this period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect

the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 30, 2007

/s/ Daniel R. Luis

Daniel R. Luis
Chief Executive Officer

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002**

I, Donald G. Barnhart, certify that:

1. I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K of GoAmerica, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of this period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect

the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 30, 2007

/s/ Donald G. Barnhart

Donald G. Barnhart
Chief Financial Officer
(Principal financial officer)

Certification App. Exhibit C: Small and Minority-Owned Telecommunications Business Participation Plan

SMALL AND MINORITY-OWNED TELECOMMUNICATIONS BUSINESS PARTICIPATION PLAN

Pursuant to T.C.A. § 65-5-212, as amended, GoAmerica Relay Services Corp. ("GRSC") submits this Small and Minority-Owned Telecommunications Business Participation Plan (the "Plan") along with its Application for a Certificate of Public Convenience and Necessity to provide telecommunications relay services throughout the State of Tennessee.

I. PURPOSE

The purpose of § 65-5-212 is to provide opportunities for small and minority-owned businesses to provide goods and services to telecommunications service providers. GRSC is committed to the goals of § 65-5-212 and is taking steps to support the participation of small and minority-owned businesses in the telecommunications industry. GRSC will endeavor to provide opportunities for small and minority-owned telecommunications businesses to compete for contracts and subcontracts for goods and services. As part of its procurement process, GRSC will make efforts to identify and inform minority-owned and small businesses that are qualified and capable of providing goods and services to GRSC of such opportunities.

GRSC's representatives will, as appropriate, contact the Department of Economic and Community Development, and the administrator of the small and minority-owned telecommunications assistance program, to obtain a list of qualified vendors. Furthermore, GRSC will seek to increase awareness of such opportunities so that companies not otherwise identified will have sufficient information to participate in the procurement process.

II. DEFINITIONS

As defined in § 65-5-212:

Minority-Owned Business. Minority-owned business shall mean a business which is solely owned, or at least fifty-one percent (51%) of the assets or outstanding stock of which is owned, by an individual who personally manages and controls daily operations of such business, and who is impeded from normal entry into the economic mainstream because of race, religion, sex or national origin and such business has annual gross receipts of less than four million dollars (\$4,000,000).

Small Business. Small Business shall mean a business with annual gross receipt of less than four million dollars (\$4,000,000).

III. ADMINISTRATION

GRSC's Plan will be overseen and administered by the individual named below, hereinafter referred to as the Administrator, who will be responsible for carrying out and

promoting GRSC's full efforts to provide equal opportunities for small and minority-owned businesses. The initial Administrator of the Plan will be:

Donald G. Barnhart
Chief Financial Officer
GoAmerica Relay Services Corp.
433 Hackensack Ave., 3rd Floor
Hackensack, NJ 07601
Telephone: (201) 996-1717
Email: dbarnhart@goamerica.com

The Administrator's responsibilities will include:

- (1) Maintaining an updated Plan in full compliance with § 65-5-212 and the rules and orders of the Tennessee Regulatory Authority.
- (2) Establishing and developing policies and procedures necessary for the successful implementation of the Plan.
- (3) Preparing and submitting such forms as may be required by the Tennessee Regulatory Authority, including the filing of required annual updates.
- (4) Serving as the primary liaison to and cooperating with the Tennessee Regulatory Authority, other agencies of the State of Tennessee, and small and minority-owned businesses to locate and use qualified small and minority-owned businesses as defined in § 65-5-212.
- (5) Searching for and developing opportunities to use small and minority-owned businesses and encouraging such businesses to participate in and bid on contracts and subcontracts.
- (6) Providing records and reports and cooperate in any authorized surveys as required by the Tennessee Regulatory Authority.
- (7) Establishing a record-keeping system to track qualified small and minority-owned businesses and efforts to use such businesses.
- (8) Providing information and educational activities to persons within GRSC and training such persons to seek out, encourage, and promote the use of small and minority-owned businesses.

In performance of these duties, the Administrator will utilize a number of resources, including:

Chambers of Commerce
The Tennessee Department of Economic and Community Development
The United States Department of Commerce
Small Business Administration
Office of Minority Business
The National Minority Supplier Development Counsel
The National Association of Women Business Owners
The National Association of Minority Contractors

Historically Black Colleges, Universities, and Minority Institutions

The efforts to promote and ensure equal opportunities for small and minority-owned businesses are primarily spelled out in the Administrator's duties above. Additional efforts to provide opportunities to small and minority-owned businesses will include offering, where appropriate and feasible, small and minority-owned businesses assistance with technical, insurance, bonding, licensing, production, and deadline requirements.

IV. RECORDS AND COMPLIANCE REPORTS

GRSC will maintain records of qualified small and minority-owned business and efforts to use the goods and services of such businesses. In addition, GRSC will maintain records of educational and training activities conducted or attended and of the internal procurement procedures adopted to support this plan.

GRSC will submit records and reports required by the Tennessee Regulatory Authority concerning the Plan. Furthermore, GRSC will cooperate fully with any surveys and studies required by the Tennessee Regulatory Authority.

GoAmerica Relay Services Corp.

By: Mark L. Stern

Name: MARK L. STERN

Title: TRS COMPLIANCE OFFICER

Dated: September 4, 2007

Exhibit C - 3

Certification App. Exhibit D: Pre-Filed Testimony of Mark L. Stern

**BEFORE THE
TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

In the Matter of)
Application of)
GoAmerica Relay Services Corp.) Docket _____
For a Certificate)
To Provide)
Competing Local)
Telecommunications Services)

PRE-FILED TESTIMONY OF MARK L. STERN

I, Mark L. Stern, do hereby testify as follows in support of the application of GoAmerica Relay Services Corp. ("GRSC" or the "Company") for a Certificate of Convenience and Necessity as a competing telecommunications services provider to provide telecommunication services throughout the State of Tennessee.

Q: Please state your full name, business address and position.

Mark L. Stern
TRS Compliance Officer
GoAmerica Relay Services Corp.
433 Hackensack Ave., 3rd Floor
Hackensack, NJ 07601

Q: Please briefly describe your duties.

I am, among other things, responsible for TRS regulatory compliance activities of GRSC and its parent, GoAmerica, Inc. ("GoAmerica").

Q: Please describe your business experience and educational background.

I have over 20 years experience in product development and delivery, ranging from high-end scientific applications to web-based consumer products and I have held product design and management positions at Netscape Communications, America Online, and Apple Computer. For the last two and one-half years, my work has been focused on

product management and regulatory affairs related to telecommunications relay services.

I hold a Master's degree in Computer Science from Brown University and a Bachelor of Science degree from Stanford University in Values, Technology, and Society.

Q: Are all statements in GRSC's application true and correct to the best of your knowledge, information and belief?

Yes.

Q: Please describe the current corporate structure of GRSC.

As described in the accompanying certification application, GRSC was recently formed to acquire the TRS business of Verizon. GRSC is a wholly owned subsidiary of GoAmerica, which is a public company incorporated in December 1999 in the State of Delaware.

Q: Does GRSC possess the requisite managerial, financial, and technical abilities to provide the services for which it has applied for authority?

Yes. GRSC will rely on GoAmerica's history of involvement in the TRS industry, and GoAmerica's management team, who possesses substantial management, business, and technical experience. GoAmerica's 2006 Form 10-K amply documents the Company's financial qualifications and has secured capital commitments to complete the purchase of Verizon's TRS assets and to carry out the ongoing obligations of the TRS Contract.

Q: Please describe GRSC's financial qualification.

The audited financials of GRSC's parent, GoAmerica, have been provided as part of the attached application. In addition, as also described in the body of the application Clearlake Capital Group has recently committed to provide GoAmerica with \$35 million of equity financing and \$30 million of debt financing.

Q: Please describe GRSC's managerial and technical qualifications.

GRSC's parent, GoAmerica is a corporation devoted solely to providing telecommunications relay services to deaf, hard-of-hearing, and speech-disabled consumers. GoAmerica has been providing such relay services since 2004, and has provided other types of communication services to this community since 1997. As a result, GRSC has both the managerial and technical qualifications to provide such services in the future.

Q: What services will GRSC offer?

GRSC will offer the full spectrum of intrastate and interstate telecommunications relay services to deaf, hard-of-hearing, and speech-disabled customers in the State of

Tennessee.

Q: Will GRSC offer services to all consumers within its service area?

Yes. It will provide services to any consumers that are in need of TRS, and to any hearing consumers that wish to communicate with communicatively disabled individuals within the State of Tennessee.

Q: Will the granting of the certificate of convenience and necessity to GRSC serve the public interest?

Yes. After granting the certificate of convenience and necessity to GRSC, GRSC would then be able to properly assume the terms and conditions of the TRS Contract and begin delivering quality TRS to deaf, hard-of-hearing, and speech-disabled consumers in Tennessee. The TRS will provide these communicatively disabled consumers with access to the intrastate telecommunications network that is functionally equivalent to that utilized by individuals who are not disabled.

Q: Does GSRC intend to comply with all TRA rules, statutes, and orders pertaining to the provision of telecommunications services in Tennessee, including those for disconnection and reconnection services of service?

Yes.

Q: Has any state ever denied GSRC or one of its affiliates authorization to provide intrastate service?

No.

Q: Has any state ever revoked the certification of GSRC or one of its affiliates?

No.

Q: Has GSRC or one of its affiliates ever been investigated or sanctioned by any regulatory authority for service or billing irregularities?

No.

Q: Who is knowledgeable about GSRC's operations and will serve as GSRC's regulatory and customer service contact?

I will serve as GSRC's regulatory contract, and Cary H. Solomon, GSRC's Director of Operations will serve as its customer service contact.

Q: Please explain in detail GSRC's proposed procedure for responding to information requests from the TRA and its staff?

Upon receipt of a lawful request for information from the TRA and its Staff, I will be responsible for providing such information in my capacity as TRS Compliance Officer for the Company.

Q: Does this conclude your testimony?

Yes.

I swear that the foregoing testimony is true and correct to the best of my knowledge.

Mark L. Stern
Mark L. Stern
TRS Compliance Officer

Subscribed and sworn to me this 4th day of September 2007

Dorothy F. Mozulay
Notary Public
State of New Jersey
Bergen County

DOROTHY F. MOZULAY
MY COMMISSION EXPIRES
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES NOV. 21, 2010

[Notarized original signature page to be delivered subsequent to filing]

CERTIFICATE OF SERVICE

I hereby certify that a copy of GoAmerica Relay Services Corp.'s Application for a Certificate to Provide Competing Local Telecommunications Services is being forwarded via U.S. mail, postage prepaid, to:

Ardmore Telephone Company, Inc.
P.O. Box 549
517 Ardmore Avenue
Ardmore, TN 38449

AT&T/BellSouth
333 Commerce Street
Nashville, TN 37201-3300

Century Telephone of Adamsville
P.O. Box 405
116 North Oak Street
Adamsville, TN 38310

Century Telephone of Claiborne
P.O. Box 100
507 Main Street
New Tazewell, TN 37825

Century Telephone of Ooltewah-Collegedale, Inc.
P.O. Box 782
5616 Main Street
Ooltewah, TN 37363

Citizens Communications Company of TN
P.O. Box 770
300 Bland Street
Bluefield, WV 24701

Citizen Communications Company of the Volunteer State
P.O. Box 770
300 Bland Street
Bluefield, WV 24701

Loretto Telephone Company, Inc.
P.O. Box 130
Loretto, TN 38469

Millington Telephone Company, Inc.
P.O. Box 429
4880 Navy Road
Millington, TN 38083-0429

Sprint-United
112 Sixth Street
Bristol, TN 37620

TDS Telecom-Concord Telephone Exchange, Inc.
P.O. Box 22610
701 Concord Road
Knoxville, TN 37933-0610

TDS Telecom-Humphreys County Telephone Company
P.O. Box 552
203 Long Street
New Johnsonville, TN 37134-0552

TDS Telecom-Tellico Telephone Company, Inc.
P.O. Box 9
102 Spence Street

Tellico Plains, TN 37385-0009
TDS Telecom-Tennessee Telephone Company
P.O. Box 18139
Knoxville, TN 37928-2139

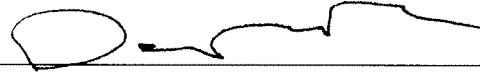
TEC-Crockett Telephone Company, Inc.
P.O. Box 7
Friendship, TN 38034

TEC-People's Telephone Company, Inc.
P.O. Box 310
Erin, TN 37061

TEC-West Tennessee Telephone Company, Inc.
P.O. Box 10
244 East Main Street
Bradford, TN 38316

United Telephone Company
P.O. Box 38
120 Taylor Street
Chapel Hill, TN 37034

on this the 4th day of September, 2007.

A handwritten signature in black ink, appearing to read 'Dana Frix', is written above a horizontal line.

By: Dana Frix
Counsel for GoAmerica Relay Services Corp.