

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

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 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.

Future minimum capital lease payments and future minimum lease payments relating to office space under noncancelable operating leases as of December 31, 2005 are as follows:

Year ending December 31,	Capital Leases	Operating Leases
2006	\$ 31	\$ 286
2007	23	140
2008	--	--
2009	--	--
2010	--	--
Thereafter	--	--
Total minimum lease payments	54	\$ 426
Less amount representing interest	(10)	
Present value of net minimum capital lease payments	44	
Less current portion of capital lease obligations	(19)	
Obligations under capital lease, net of current portion	\$ 25	

During 2005, 2004 and 2003, total rent expense was approximately \$301, \$277 and \$2,139, respectively.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

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, 2004, a standby letter of credit totaling approximately \$600 was outstanding and \$604 of cash held in the Company's bank accounts was restricted to secure this letter of credit. The amount was reduced during 2005 as a result of an informal agreement with Velocita.

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. The Company's maximum aggregate liability under the agreements if these employees were terminated is approximately \$695 at December 31, 2005.

13. 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. The Company's contribution during 2005 was \$42. Prior to 2005, the Company did not contribute to the plan.

14. Stockholders' Equity

On December 19, 2003, the Company granted Sunrise Securities Corp. a warrant to purchase 10,150 shares of the Company's common stock at a price of \$12.00 per share as part of their compensation for securing bridge financing for the Company as described in note 5. This warrant was immediately exercisable at the date of grant. The warrant had an estimated fair market value at the date of grant of approximately \$292 and was recorded as additional deferred debt expense. Such warrant was exercised during 2004.

A one for ten reverse stock split was effected during May 2004. Additionally, a one for eight reverse stock split was effected during October 2004. The Company retained the current par value of \$.01 per share for all shares of common stock. All references in the financial statements to the number of shares outstanding, per share amounts, and stock option data of the Company's common stock have been restated to reflect the effect of both of the reverse stock splits for all periods presented. Stockholders' equity reflects both of the reverse stock splits by reclassifying from "Common stock" to "Additional paid in capital" an amount equal to the par value of the reduced shares arising from the reverse splits.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

On May 20, 2004, the Company's Board of Directors authorized the repurchase of up to 62,500 shares of its Common Stock pursuant to a new stock buyback program. As of December 31, 2005 and 2004, the Company had repurchased an aggregate of 24,063 shares of its Common Stock at an average price of \$7.75 per share. All purchases under the program have been made in the open market at the Company's discretion.

The Company also issued warrants in 2003 relating to the settlement of their lease obligations (see note 3) and as part of the bridge note financing (see note 5).

As of December 31, 2005, the Company had reserved shares of common stock for issuance as follows:

Exercise of common stock options	252,108
Exercise of common stock purchase warrants	84,320
Employee stock purchase plan	48,335

15. 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 options 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 GoAmerica, Inc. 1999 Stock Option 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.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

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 plan. 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. 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 plans during 2005, 2004 and 2003:

	Number of Options	Weighted- Average Exercise Price
Outstanding at January 1, 2003	115,303	\$ 177.60
Granted	12,188	\$ 24.80
Exercised	(8,931)	\$ 40.00
Cancelled	(41,605)	\$ 292.00
Outstanding at December 31, 2003	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
Exercisable at December 31, 2005	92,108	\$ 76.41
Exercisable at December 31, 2004	48,459	\$ 127.20
Exercisable at December 31, 2003	40,076	\$ 157.60
Available for grant at December 31, 2005	155,000	--

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

The following table summarizes information about fixed price stock options outstanding at December 31, 2005:

Range of Exercise Prices	Outstanding			Exercisable	
	Number Outstanding	Weighted-Average Exercise Price	Weighted-Average Remaining Contractual Life	Number Exercisable	Weighted-Average Exercise Price
\$2.35-\$4.19	20,242	\$ 3.28	9.3 years	15,242	\$3.59
\$16.00-\$26.40	47,193	\$20.65	6.2 years	47,193	\$20.65
\$43.20-\$44.80	5,875	\$44.02	5.5 years	5,875	\$44.02
\$84.00-\$84.80	4,271	\$84.50	5.1 years	4,271	\$84.50
\$104.80-\$151.20	10,020	\$146.47	6.9 years	10,020	\$146.47
\$162.48-\$167.20	2,944	\$166.61	4.8 years	2,944	\$166.61
\$401.60-\$600.00	5,825	\$429.66	5.1 years	5,825	\$429.66
\$637.60	13	\$637.60	5.8 years	13	\$637.60
\$1200.00-\$1280.00	725	\$1268.97	5.6 years	725	\$1268.97
	<u>97,108</u>			<u>92,108</u>	

The weighted average fair value of options granted during 2005, 2004 and 2003 was \$2.79, \$7.80 and \$16.80, respectively.

In December 2005, the Company issued 245,000 shares of common stock under the 2005 Plan in the form of restricted stock awards. These shares were issued as an incentive to retain key employees and officers and will vest over 3 years. Upon issuance of restricted stock, unearned compensation, equivalent to the market price of the shares awarded, is charged to equity and amortized against income over the related vesting period.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

The following table discloses, for the years ended December 31, 2005, 2004 and 2003, the number of options granted and certain weighted-average information:

	Year ended December 31,								
	2005			2004			2003		
	Number of Options	Fair Value	Exercise Price	Number of Options	Fair Value	Exercise Price	Number of Options	Fair Value	Exercise Price
Exercise price greater than market price	--	\$ --	\$ --	--	\$ --	\$ --	--	\$ --	\$ --
Exercise price equals market price	10,242	\$ 4.19	\$ 4.19	31,770	\$ 13.45	\$ 13.45	12,188	\$ 24.80	\$ 24.80
Exercise price less than market price	--	\$ --	\$ --	--	\$ --	\$ --	--	\$ --	\$ --

Pro forma information regarding net income and earnings per share is required by SFAS 123, and has been determined as if the Company had accounted for its employee stock options under the fair value method of SFAS 123 (see note 1). For purposes of 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, 2004 and 2003: 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, 2.0 years and 3.0 years, respectively.

In December 1999, the Company's Board of Directors adopted the Employee Stock Purchase Plan effective upon the Company's initial public offering of its common stock, which was completed on April 12, 2000. The Company initially reserved 50,000 shares of common stock for issuance under the plan. During 2003 there were 601 shares sold pursuant to the plan.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

16. 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 loaned approximately \$531, classified as other assets as of December 31, 2005, to Hands On pursuant to a short-term loan agreement between the parties, dated May 2, 2005. Pursuant to the agreement, these loans are secured by liens on the Hands On assets and are repayable 12 months from the date of the first advance or, begin June 1, 2006 and are scheduled to continue through February 2008, upon the termination of the merger agreement. In addition, the Company is entitled to receive interest at a simple interest rate per annum equal to the highest average prime rate charged by a majority of the 30 largest banks, as published in the Wall Street Journal and shall be payable to the Company on the same terms as any repayment of all advances. All overdue payments of principal and interest shall bear interest at a simple interest rate per annum of twelve percent (12%). The Company has notified Hands On to begin repayment of these loans.

The Company has also incurred approximately \$280 of merger related expenses, classified as other assets at December 31, 2005, that will be written off as an expense during the first quarter of 2006.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

17. Income Taxes

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

	December 31,	
	2005	2004
Deferred tax assets:		
Net operating loss carryforwards	\$ 69,238	\$ 70,587
Deferred compensation	9,121	8,635
Reserves and accruals	105	626
Amortization of goodwill	3,524	4,024
Other	2,648	2,388
Less valuation allowance	<u>(84,635)</u>	<u>(86,259)</u>
Deferred tax assets	1	1
Deferred tax liabilities:		
Intangible assets	<u>(1)</u>	<u>(1)</u>
Net deferred tax assets	<u>\$ --</u>	<u>\$ --</u>

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,		
	2005	2004	2003
Statutory federal income tax benefit at 34%	\$ (1,487)	\$ (1,511)	\$ (2,764)
State income tax benefit, net of federal benefit	(1,002)	(962)	(748)
Non-deductible expenses	168	23	481
Other, primarily changes in net operating loss carryforwards available	3,178	2,763	1,976
Change in valuation allowance	<u>(1,621)</u>	<u>(1,045)</u>	<u>771</u>
Total	<u>\$ (764)</u>	<u>\$ (732)</u>	<u>\$ (284)</u>

The state tax benefits recorded in 2005, 2004 and 2003 of \$764, \$732 and \$284, respectively, are attributable to the Company's sale of certain state net operating loss carryforwards.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

At December 31, 2005, the Company had federal and state net operating loss ("NOL") carryforwards of approximately \$179,400 and \$137,500, respectively. The federal NOL carryforwards expire beginning in 2011 and state NOL's beginning in 2006. 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 5.

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

18. Quarterly Financial Data (Unaudited)

The table below summarizes the Company's unaudited quarterly operating results for the years ended December 31, 2005 and 2004.

	Quarter Ended			
	March 31	June 30	September 30	December 31
2005				
Net revenue	\$ 2,028	\$ 1,908	\$ 2,294	\$ 1,848
Cost of revenue	(1,314)	(1,079)	(1,676)	(1,331)
Operating expenses	(1,409)	(1,555)	(1,400)	(2,486)
Depreciation and amortization expenses	(351)	(347)	(241)	(185)
Interest (expense) income, net	38	38	29	55
Benefit from income taxes	--	--	--	764
Net (loss)	\$ (1,008)	\$ (1,035)	\$ (994)	\$ (1,335)
Net (loss) per common share:				
- Basic	\$ (0.48)	\$ (0.49)	\$ (0.48)	\$ (0.60)
- Diluted	\$ (0.48)	\$ (0.49)	\$ (0.48)	\$ (0.60)
2004				
Net revenue	\$ 1,948	\$ 1,597	\$ 1,370	\$ 1,307
Cost of revenue	(1,195)	(974)	(733)	(831)
Operating expenses	(1,865)	(1,651)	(1,511)	(1,702)
Depreciation and amortization expenses	(532)	(399)	(267)	(288)
Settlement gains, net	1,621	--	(140)	13
Interest (expense) income, net	(1,065)	36	38	47
Benefit from income taxes	--	--	--	732
Net (loss)	\$ (1,088)	\$ (1,391)	\$ (1,243)	\$ (722)
Net (loss) per common share:				
- Basic	\$ (1.09)	\$ (0.68)	\$ (0.61)	\$ (0.35)
- Diluted	\$ (1.09)	\$ (0.68)	\$ (0.61)	\$ (0.35)

GOAMERICA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(In thousands, except share and per share data)

19. Supplemental Cash Flow Information

The table below presents the Company's supplemental disclosure of cash flow information for the years ended December 31, 2005, 2004 and 2003.

	Years ended December 31,		
	2005	2004	2003
Supplemental disclosure of cash flow information:			
Interest paid	\$ 28	\$ 32	\$ 21
Acquisition of equipment through capital leases	108	--	--
Non-cash investing and financing activities:			
Beneficial conversion feature of convertible bridge note payable	--	--	528
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 pursuant to management contract	1,245	--	--
Issuance of shares for vendor settlements	--	450	--
Issuance of shares to acquire intangible assets	--	442	--
Issuance of warrant to placement agent to secure financing	--	--	292
Restricted cash utilized to pay accrued expenses	--	--	556
Conversion of capital lease obligation into an account payable	--	--	152
Accrued expenses related to acquisition of subscribers	--	--	50
Accrued expenses related to the incurrence of deferred financing expense	--	--	70

GOAMERICA, INC.
FINANCIAL STATEMENT SCHEDULE

Valuation and Qualifying Accounts and Reserves

Years Ended December 31, 2005, 2004 and 2003

	Balance at Beginning of Period		Additions: Charged to Costs and Expenses		Deductions		Balance at End of Period
Year Ended							
December 31, 2005							
Allowance for doubtful accounts	\$ 603	\$	318	\$	643 ⁽¹⁾	\$	278
Inventory Reserve	--		12		12 ⁽³⁾		--
Year Ended							
December 31, 2004							
Allowance for doubtful accounts	\$ 1,213	\$	239	\$	849 ⁽¹⁾	\$	603
Inventory Reserve	--		84		84 ⁽³⁾		--
Year Ended							
December 31, 2003							
Allowance for doubtful accounts	\$ 3,418	\$	534	\$	2,739 ⁽¹⁾	\$	1,213
Inventory Reserve	--		47		47 ⁽³⁾		--
Sales allowances, discounts & returns	513		134		647 ⁽²⁾		--

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

⁽²⁾ Returns and discounts charged to reserve.

⁽³⁾ Inventory discounts charged to reserve.

Exhibit 21.1

List of Subsidiaries of GoAmerica, Inc.

GoAmerica, Inc. Subsidiaries

1. GoAmerica Communications Corp. (Delaware corporation)
 2. GoAmerica Marketing, Inc. (Delaware corporation)
 3. Wynd Communications Corporation (California corporation)
 4. Hotpaper.com, Inc. (Delaware corporation)
 5. OutBack Resource Group, Inc. (California corporation)
 6. HOVRS Acquisition Corporation (Delaware corporation)
 7. 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 and 333-90088) pertaining to the GoAmerica Communications Corp. 1999 Stock Option Plan, the GoAmerica, Inc. 1999 Stock Plan and the GoAmerica, Inc. Employee Stock Purchase Plan of our report dated March 20, 2006, with respect to the financial statements and schedule of GoAmerica, Inc., for the years ended December 31, 2005, 2004 and 2003, included in the Annual Report (Form 10-K) for the year ended December 31, 2005.

/s/ WithumSmith+Brown, P.C.

New Brunswick, New Jersey
March 30, 2006

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, 2006

/s/ Daniel R. Luis

Daniel R. Luis
Chief Executive Officer

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, 2006

/s/ Donald G. Barnhart
Donald G. Barnhart
Chief Financial Officer

**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, 2005 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, 2006

/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, 2005 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, 2006

/s/ Donald G. Barnhart

Donald G. Barnhart
Chief Financial Officer
