

AMENDED AND RESTATED
ARTICLES OF INCORPORATION OF
LINN COUNTY TRAILS ASSOCIATION

TO THE SECRETARY OF STATE
OF THE STATE OF IOWA:

I, the undersigned, acting as duly authorized and acting Secretary for the above-mentioned corporation, hereby state the following Amended and Restated Articles of Incorporation, which have been legally adopted by the Corporation:

ARTICLE I
NAME

The name of the Corporation shall be Linn County Trails Association.

ARTICLE II
DURATION

The period of its duration shall be perpetual.

ARTICLE III
PURPOSE

The Corporation is organized to engage in any lawful activity, not for pecuniary profit, to support and aid in the development of recreational trails in Iowa that will benefit the residents of Linn County.

Notwithstanding the foregoing, however, the Corporation is organized exclusively for charitable, religious, educational, and/or scientific purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE IV
PROHIBITIONS

The Corporation is not organized for profit. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its trustees, directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in

(including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of this document, the Corporation shall not carry on any other activities not permitted to be carried on (a) by an corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 as amended (or the corresponding provision of any future federal tax code) or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future federal tax code).

ARTICLE V MEMBERSHIP

The Corporation shall not have members.

ARTICLE VI DISSOLUTION

Upon the dissolution of the Corporation, the board of directors shall, after paying or making provision for the payment of all liabilities of the Corporation, dispose of all of the assets of the Corporation for one or more purposes that contribute to the development or improvement of recreational trails in Iowa and that are exempt within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or corresponding section of any future federal tax code, or the assets shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the district court for Linn County, Iowa, exclusively for such purposes or to such corporations or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE VII INDEMNIFICATION OF DIRECTORS AND OFFICERS; INSURANCE

Section 7.1 — Indemnity. The Corporation shall indemnify and reimburse expenses to any person who was or is a party to any threatened, pending or completed claim, action, suit or proceeding, whether civil, criminal, administrative or investigative (including a grand jury proceeding) and whether formal or informal, by reason of the fact that such person (a) is or was a director or officer of the Corporation, or (b) while a director or officer of the Corporation, is or was serving at the request of the Corporation as a director, officer, employee, agent, partner or trustee (or in a similar capacity) of another corporation, partnership, joint venture, limited liability company, trust, other enterprise, or employee benefit plan, to the maximum extent it is empowered to indemnify and advance expenses to a director or officer by the Revised Iowa Nonprofit Corporation Act as it now exists or may hereafter be amended or changed (but, in the case of any such amendment or change, only to the extent that such amendment or change empowers the Corporation to provide broader indemnification than said law empowered the Corporation to provide prior to such amendment or change),

against reasonable expenses (including attorneys' fees), judgments, fines, penalties, including an excise tax assessed with respect to an employee benefit plan, and amounts paid in settlement actually and reasonably incurred by such person in connection with such claim, action, suit or proceeding or any appeal thereof; provided, however, that except as provided in this Article VII with respect to proceedings seeking to enforce rights of indemnification, entitlement to such indemnification shall be conditional upon the Corporation being afforded the opportunity to participate directly on behalf of such person in such claim, action, suit or proceeding or any settlement discussions relating thereto, and with respect to any settlement or other nonadjudicated disposition of any pending claim, action, suit or proceeding, entitlement to indemnification shall be further conditional upon the prior approval by the Corporation of the proposed settlement or nonadjudicated disposition.

Such approval shall be made (a) by the board of directors by a majority vote of a quorum consisting of directors not at the time parties to the claim, action suit or proceeding, or (b) by special legal counsel selected by the board of directors by a majority vote, of a quorum consisting of directors not at the time parties to the claim, action or proceeding, or, if the requisite quorum of the full board of directors cannot be obtained therefore, by a majority vote of the full board of directors, in which selection of counsel of directors who are parties may participate. Approval or disapproval by the Corporation of any proposed settlement or other nonadjudicated disposition shall not subject the Corporation to any liability to or require indemnification or reimbursement of any party whom the Corporation would not otherwise have been required to indemnify or reimburse.

The right to indemnification conferred in this Article VII shall include the right to payment or reimbursement by the Corporation of reasonable expenses incurred in connection with any such claim, action, suit or proceeding in advance of its final disposition; provided, however, that the payment or reimbursement of such expenses in advance of the final disposition of such claim, action, suit or proceeding shall be made only upon (a) delivery to the Corporation of a written undertaking, by or on behalf of the person claiming indemnification under this Article VII to repay all amounts so advanced if it shall ultimately be determined that such person is not entitled to be indemnified under this Article VII or otherwise, or (b) delivery to the Corporation of a written affirmation of such person's good faith belief that such person has met the applicable standard of conduct necessary to require indemnification by the Corporation pursuant to this Article VII or otherwise, or (c) a determination that the facts then known to those making the determination would not preclude indemnification under this Article VII.

Section 7.2 — Payment. Any indemnification or reimbursement of expenses required under this Article VII shall be made promptly upon, and in any event within thirty (30) days after, the written request of the person entitled thereto. If the Corporation denies a written request for indemnity or reimbursement of expenses, in whole or in part, or if payment in full pursuant to

such request is not made within thirty (30) days of the date of such request is received by the Corporation, the person seeking indemnification or reimbursement of expenses as granted by this Article VII may at any time within the applicable statute of limitations bring suit against the Corporation in any court of competent jurisdiction to establish such person's right to indemnity or reimbursement of expenses. Such person's costs and expenses incurred in connection with successfully establishing his or her right to indemnification in any such action or proceeding shall also be indemnified by the Corporation. It shall be a defense to any action brought against the Corporation to compel indemnification (other than an action brought to enforce a claim for the advancement of expenses pursuant to this Article VII where the written affirmation of good faith or the undertaking to repay as required above has been received by the Corporation) that the claimant has not met the standard of conduct set forth in Section 504.852 of the Revised Iowa Nonprofit Corporation Act (2005), but the burden of proving such defense shall be on the Corporation. Neither (a) the failure of the Corporation (including its board of directors or special legal counsel) to have made a determination prior to the commencement of such action that indemnification of the claimant is proper in the circumstances because he or she has met the applicable standard of conduct set forth in Section 504.852 of the Revised Iowa Nonprofit Corporation Act, nor (b) the fact that there has been an actual determination by the Corporation (including its board of directors or special legal counsel) that the claimant has not met such applicable standard of conduct, shall create a presumption that the claimant has not met the applicable standard of conduct. In the event that the applicable standard of conduct has been met as to some claims, actions, suits or proceedings, but not as to others, a person who has a right of indemnification pursuant to this Article VII shall be indemnified against all expenses (including attorney fees) actually and reasonably incurred by such person in connection with the claim, action, suit or proceeding as to which the applicable standard has been met. Nothing contained in this section shall limit the obligation, duty or ability of the Corporation to indemnify such person as provided elsewhere in this Article VII.

Section 7.3 --- Advances on Expenses. The Corporation may advance or reimburse expenses to any person who is a party to any threatened, pending or completed claim, action, suit or proceeding, whether civil, criminal, administrative or investigative (including a grand jury proceeding) and whether formal or informal, by reason of the fact that such person (a) is or was a director or officer of the Corporation, or (b) while a director or officer of the Corporation, is or was serving at the request of the Corporation as a director, officer, employee, agent, partner or trustee (or in a similar capacity) of another corporation, partnership, joint venture, limited liability company, trust, other enterprise, or employee benefit plan, to the maximum extent it is empowered to indemnify and advance expenses to a director or officer by the Iowa Nonprofit Corporation Act, against reasonable expenses (including attorneys' fees), judgments, fines, penalties, including an excise tax assessed with respect to an employee benefit plan, and amounts paid in settlement actually and reasonably incurred by such person in

connection with such claim, action, suit or proceeding or any appeal thereof; provided, however, that such an advance or reimbursement shall be conditional upon the Corporation being afforded the opportunity to participate directly on behalf of such person in such claim, action, suit or proceeding or any settlement discussions relating thereto.

Such approval may be made (a) by the board of directors by a majority vote of a quorum consisting of directors not at the time parties to the claim, action, suit or proceeding, or (b) if the requisite quorum of the full board of directors cannot be obtained therefore, by a two-thirds majority vote of those directors not at the time parties to the claim.

Section 7.4 — Contract. The provisions of this Article VII shall be deemed a contract between the Corporation and each director or officer who serves in such capacity at any time while this Article VII and the relevant provisions of the Revised Iowa Nonprofit Corporation Act is in effect, and any repeal or modification of any such law or of this Article VII shall not adversely affect any rights or obligations then existing with respect to any state of facts then or theretofore existing or any claim, action, suit or proceeding theretofore or thereafter brought or threatened based in whole or in part upon any such state of facts.

Section 7.5 — Witnesses. The Corporation shall indemnify and reimburse expenses to any person who was or is a witness in or is threatened to be made a witness in any pending or completed claim, action, suit or proceeding, whether civil, criminal, administrative or investigative (including a grand jury proceeding) and whether formal or informal, by reason of the fact that such person (a) is or was a director or officer of the Corporation, or (b) while a director or officer of the Corporation, is or was serving at the request of the Corporation as a director, officer, employee, agent, partner or trustee or in a similar capacity) of another corporation, partnership, joint venture, limited liability company, trust, other enterprise, or employee benefit plan, to the same extent that such person would be entitled to indemnification and advancement of expenses under this Article VII if such person were, or were threatened to be made, a party to such claim, action, suit or proceeding, against reasonable expenses (including attorneys' fees) actually and reasonably incurred by such person in connection with such claim, action, suit or proceeding or any appeal thereof.

Section 7.6 — Nonexclusive. Except as limited by section 504.852 of the Revised Iowa Business Corporation Act (2005), the indemnification and advancement of expenses provided by or granted pursuant to this Article VII shall not be deemed exclusive of any other rights to which a person seeking indemnification or advancement of expenses may be entitled under any bylaw, agreement, vote of disinterested directors, or otherwise; provided, however, that in no event shall any such provision or agreement provide indemnification to a person who was or is director or officer of the Corporation (a) for a breach of a director's or officer's duty of loyalty to the Corporation, (b) for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, (c) for a transaction from which the person seeking indemnification

derived an improper personal benefit or (d) for liability under section 504.833 of the Revised Iowa Business Corporation Act (2005). The Corporation may, by action of the board of directors, provide indemnification to such of the employees or volunteers of the Corporation to such extent and to such effect as the board of directors shall determine to be appropriate and authorized by applicable law.

Section 7.7 — Applicability. This Article VII shall be applicable to all claims, actions, suits or proceedings commenced after the effective date hereof, whether arising from acts or omissions occurring before or after the effective date hereof. Each person who is now serving or who shall hereafter serve as a director or officer of the Corporation shall be deemed to be doing so in reliance upon the rights of indemnification provided for in this Article VII, and such rights of indemnification shall continue as to a person who has ceased to be a director or officer, and shall inure to the benefit of the heirs, executors, administrators and legal or personal representatives or such a person. If this Article VII or any portion hereof shall be invalidated on any ground by any court at competent jurisdiction, then the Corporation shall nevertheless indemnify each director and officer of the Corporation to the maximum extent permitted by any applicable portion of this Article VII that shall not have been invalidated.

Section 7.8 — Initiation of Claims. Notwithstanding anything in this Article VII to the contrary, except with respect to proceedings initiated to enforce rights of indemnification to which such person is entitled under this Article VII or otherwise, the Corporation shall indemnify any such person in connection with a claim, action, suit or proceeding (or part thereof) initiated by such person only if the initiation of such claim, action, suit or proceeding (or part thereof) was authorized by the board of directors.

Section 7.9 — Insurance. The Corporation may purchase and maintain insurance, at its expense to protect itself and any person who is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, partner, trustee, employee or agent of another corporation, partnership, joint venture, limited liability company, trust, other enterprise, or employee benefit plan against any liability asserted against such person and incurred by such person in such capacity, or arising out of such person's status as such, whether or not the Corporation would have the power to indemnify such person against such liability under the provisions of this Article VII, the Revised Iowa Nonprofit Corporation Act or otherwise. The Corporation may create a trust fund, grant a security interest and/or use other means (including without limitation letters of credit, surety bonds and/or similar arrangements), as well as enter into contracts providing for indemnification to the maximum extent permitted by law and including as part thereof any or all of the foregoing, to ensure the payment of such sums as may become necessary to effect full indemnification. The Corporation's obligation to make indemnification and pay expenses pursuant to this Article VII shall be in excess of any insurance purchased and maintained by the Corporation and such insurance shall be primary. To the extent that indemnity or expenses of a person entitled to indemnification and payment of expenses pursuant to this Article VII are paid on

behalf of or to such person by such insurance such payments shall be deemed to be in satisfaction of the Corporation's obligation to such person to make indemnification and pay expenses pursuant to this Article VII.

**ARTICLE VIII
MANAGING THE AFFAIRS OF THE CORPORATION**

The affairs of the Corporation shall be managed by its board of directors in accordance with its Bylaws.

**ARTICLE IX
AMENDMENT TO ARTICLES**

These amended and restated Articles may be altered, amended or repealed and new Articles adopted by the affirmative vote of two-thirds of the entire board of directors at a meeting of the board of directors. Notice of the meeting setting forth the proposed amendment or a summary of the changes to be effected thereby shall be given to each director at least ten (10) days prior thereto by written notice delivered personally or sent by mail to each director at his or her address as shown by the records of the Corporation. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid.

IN WITNESS WHEREOF, the undersigned states that the forgoing amended and restated Articles of Incorporation correctly set forth the provisions of the Articles of Incorporation as amended and that they have been duly adopted as required by Law on this _____ day of _____. 2005.

Jan Barnum, Secretary