

JOHNSON OUTDOORS INC.

CORPORATE GOVERNANCE GUIDELINES

(As amended through September 18, 2007)

The following Corporate Governance Guidelines have been adopted by the Board of Directors of Johnson Outdoors Inc. (the "Company") to assist the Board in the exercise of its responsibilities. These Guidelines reflect the Board's commitment to monitor the effectiveness of policy and decision-making both at the Board and management level, with a view to enhancing shareholder value over the long term. These Guidelines are in addition to, and are not intended to change or interpret, any federal or state law or regulation, including the Wisconsin Business Corporation Law, or the Articles of Incorporation or By-Laws of the Company. These Guidelines are subject to modification from time to time by the Board based on recommendations from the Nominating and Corporate Governance Committee of the Board.

A. Composition of the Board

1. Size of the Board

Consistent with the Company's bylaws, the Board believes that the size of the Board generally should be within a range of six to eight members, subject to modification in the Board's discretion from time to time.

2. Board Membership Criteria

The Nominating and Corporate Governance Committee is responsible for articulating and refining specific criteria for Board membership to supplement the more general criteria set forth in these Guidelines regarding such matters as integrity, independence, diligence and the like. Also, the Nominating and Corporate Governance Committee is responsible for evaluating on an ongoing basis all directors and director candidates based on such general and specific criteria and for seeking to assure that specific talents, skills and other characteristics that are needed to increase the Board's effectiveness are possessed by an appropriate combination of directors.

3. Proportion and Determination of Independent Directors

The Company is a "Controlled Company" as defined in Nasdaq Stock Market rule 4350(c)(5). The Board has based this determination on the fact that Helen P. Johnson-Leipold is deemed to be the beneficial owner of more than 50% of the voting power of the Company. Consequently, the rules of the Nasdaq Stock Market do not require that at least a majority of the Company's Board constitute "Independent Directors" as defined by Nasdaq Stock Market listing standards. This will not, however, prevent the Board and the Nominating and Corporate Governance from determining whether it is in the best interests of the Company to ensure that at least a majority of the Company's directors constitute Independent Directors.

(a) *Independence Generally*

The Company defines an "Independent Director" in accordance with the listing requirements of the Nasdaq Stock Market (Nasdaq Stock Market Rule 4200(a)(15)). Additionally, absent the determination that the Company is a "Controlled Company," the Nasdaq rule would require the Board to affirmatively determine that each Independent Director has no relationship which would interfere with the exercise of independent judgment in carrying out the responsibilities of a director (see A.3.(c) below). It is the intention of the Board* to make such a determination with respect to each of its Independent Directors.

(b) *Additional Independence Criteria for Audit Committee Members*

In addition to being an Independent Director, as defined above, each member of the Company's Audit Committee must not, except in his or her capacity as a member of the Audit Committee, the Board or any other Board committee of the Company: (1) accept, directly or indirectly any consulting, advisory or other compensatory fee from the Company; or (2) be an affiliated person of the Company or any subsidiary thereof. For this purpose, the term "affiliated person" means one who, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, the Company or any of its subsidiaries. A person will not be deemed in control of the Company or any subsidiary, however, if the person is not: (A) the beneficial owner, directly or indirectly, of more than 10% of any class of equity securities of the Company or such subsidiary; or (B) an executive officer or director of the Company or such subsidiary.

As an amplification of the foregoing:

- (i) Director's fees (including fees for service on committees) must be the sole compensation that an Audit Committee member receives from the Company.
- (ii) Permissible director fees may include equity-based awards and may also include fees that are structured to provide additional compensation for additional duties (such as extra fees for serving on and/or chairing Board committees).
- (iii) A former employee of the Company who later qualifies as an Independent Director will not be barred from chairing or serving as a voting member of the Audit Committee merely because he or she receives a pension or other form of deferred compensation from the Company for his or her prior service (provided such compensation is not contingent in any way on continued service as a director).

- (iv) Neither an Audit Committee member nor his or her firm may receive any fees from the Company, directly or indirectly, for services as a consultant or a legal or financial adviser. This applies without regard to whether the Audit Committee member is directly involved in rendering any such services to the Company.

(c) *Independence Determination Based on Facts and Circumstances*

In assessing the effect of any existing or proposed director's relationship with the Company on that director's independence, the Board will consider all relevant facts and circumstances. Relevant relationships can include, but are not limited to, commercial, industrial, banking, consulting, legal, accounting, charitable and familial relationships. The Board should evaluate independence not only from the perspective of the director, but also from that of persons and organizations with which the director has a relationship. The Board may adopt categorical standards to assist it in making determinations of independence.

4. Selection of Directors

The Board and the Nominating and Corporate Governance Committee should be responsible, in actual practice and not merely as a procedural formality, for selecting members of the Board and in recommending them for election by the shareholders. The Board has delegated the selection and initial evaluation of potential directors to the Nominating and Corporate Governance Committee with direct input from the Chairman of the Board and the Chief Executive Officer.

The Board shall be responsible for determining the qualification of one or more individuals to serve on the Audit Committee as designated "audit committee financial experts," as required by applicable rules of the SEC under Section 407 of the Sarbanes-Oxley Act. In light of this responsibility of the Board, the Nominating and Corporate Governance Committee shall coordinate closely with the Board in screening any new candidate and in evaluating whether to re-nominate any existing director who may serve in this capacity.

The invitation to join the Board should be extended by the Board itself through its Chairman of the Board if he or she is an Independent Director and/or the Chairman of the Nominating and Corporate Governance Committee.

5. Directors Who Change Their Corporate Affiliations

Any director who changes his or her employer or otherwise has a significant change in job responsibilities who accepts or intends to accept a directorship with another company that he or she did not hold when such director was most recently elected to the Board, shall give advance written notice to the Board, specifying the details, as soon as feasible and shall submit to the Board a letter of resignation resigning from the Board and from each Board committee on which such director serves.

It is not necessary in every instance for a director who retires or otherwise has a significant change in position or job responsibilities or who accepts, or indicates an intent to accept, a directorship with an additional company to leave the Board and/or each Board committee on which such director serves. Submission of a letter of resignation as provided above, however, will provide an opportunity for the Board, through the Nominating and Corporate Governance Committee, to review the continued appropriateness of such director's membership on the Board and each applicable Board committee under these circumstances, taking into account all relevant factors. In some instances, it may be appropriate for such person to be replaced as a member of one or more Board committees even if such person is retained as a director.

6. No Pre-Determined Term Limits

In lieu of pre-determined term limits for directors, the Nominating and Corporate Governance Committee will evaluate each director's continued services on the Board in connection with each annual decision regarding whether such director should be re-nominated to the Board and at such other times as may be appropriate in particular circumstances. In connection with each annual decision regarding re-nominations, each director should be given an opportunity to confirm his or her desire to continue as a member of the Board.

B. Board Leadership

1. Presiding Independent Director

Whenever the Chairman of the Board is not an Independent Director, the Independent Directors may: (a) select from among themselves a continuing Presiding Independent Director who will preside at one or more separate meetings of the Independent Directors held pursuant to Section G.3 of the Guidelines or (b) adopt a procedure for selecting from among themselves a specific Presiding Independent Director to preside at each such separate meeting. Such Presiding Independent Director also may be responsible for representing the Independent Directors with respect to certain matters as to which the views of the Independent Directors are sought pursuant to specific provisions of the Guidelines or otherwise in a manner consistent with the Guidelines and with such other responsibilities that the Independent Directors as a whole might designate from time to time. Unless another selection is made by the Independent Directors, the Vice Chairman of the Board of Directors shall be the Presiding Independent Director, if he or she is an Independent Director.

C. Board Compensation and Performance

1. Board Compensation Review

It is appropriate for the staff of the Company to report once a year to the Compensation Committee regarding the status of the Company's Board compensation in relation to other comparable U.S. companies. As part of a director's total compensation and to create a direct linkage with corporate performance, the Board believes that a meaningful portion of a director's compensation should be provided in, or otherwise based on, the value of the Company's common stock.

Changes in Board compensation, if any, should come at the suggestion of the Compensation Committee, but with full discussion and concurrence by the Board.

2. Assessing the Performance of the Board as a Whole

The Nominating and Corporate Governance Committee is responsible to report annually to the Board regarding the Committee's assessment of the performance of the Board as a whole. This report will be discussed with the full Board. This assessment should specifically review areas in which the Board and/or management believes a better contribution could be made. The purpose of this assessment is to increase the effectiveness of the Board as a whole, not to focus on individual Board members.

D. Board of Directors' Responsibilities

The Company's Board of Directors represents the shareholders' interest in perpetuating a successful business and optimizing long-term financial returns in a manner consistent with applicable legal requirements and ethical considerations. The Board is responsible for identifying and taking reasonable actions to help assure that the Company is managed in a way designed to achieve this result. Consistent with the importance of the Board's responsibilities, each director is expected to be familiar with the Company's business and public disclosures, to review in advance of Board meetings all related materials distributed to the Board and to attend and participate in meetings of the Board and meetings of any committee of which such director is a member.

1. Selection, Evaluation and Retention of Executive Officers

The Board with assistance from the Nominating and Corporate Governance Committee and the Compensation Committee, has the responsibility to select, evaluate the performance of and make decisions about the retention of the Chief Executive Officer and to monitor on a regular basis the effectiveness and execution of management strategies and decisions in optimizing the Company's long-term financial returns in a manner consistent with applicable legal requirements and ethical considerations.

2. Understanding, Reviewing and Monitoring Implementation of Strategic Plans and Annual Operating Plans and Budgets

The Board is responsible for overseeing and understanding the Company's strategic plans from inception through development and execution and should regularly monitor implementation of such plans to determine whether they are being implemented effectively and whether any changes are needed. The Board also is responsible for overseeing and understanding the Company's annual operating plans and annual budgets and for monitoring whether these plans are being implemented effectively and within budgetary limits.

3. Selection and Oversight of Independent Auditors; Oversight of Financial Statements

The Audit Committee of the Board has sole responsibility to appoint, compensate and replace the Company's independent accounting firm that audits the Company's financial statements and to pre-approve the engagement terms and the provision of any audit and non-audit services performed by such accounting firm for the Company. The Audit Committee will have direct responsibility, for monitoring the performance of such accounting firm and guarding against any compromise of its independence, as well as overseeing the financial statements prepared by management, with the goal of assuring that they fairly present the Company's financial condition, results of operations, cash flows and related risks in a clear and understandable way.

4. Advising Management on Significant Issues

The Board is responsible for utilizing the broad range of experiences and perspectives of directors to advise and counsel management, both in meetings and in informal consultations, on significant issues facing the Company.

5. Review and Approval of Significant Company Actions and Certain Other Matters

The Board is responsible under state corporate law to review and approve significant actions by the Company, including election of executive officers and major transactions. In addition, the Board is responsible for approving certain actions by the Company as set forth in these Guidelines and any other Company policies that may be adopted from time to time by the Board, or as otherwise required by any applicable national securities exchange or national securities association on which the Company's securities are traded.

6. Nominating Directors and Committee Members and Overseeing Effective Corporate Governance

The Board and the Nominating and Corporate Governance Committee are responsible for (a) evaluating and nominating directors and members of Board committees, (b) overseeing the structure and practices of the Board and the committees and (c) overseeing other corporate governance matters, as more fully set forth in these Guidelines and the charter of the Nominating and Corporate Governance Committee.

7. Consideration of Other Constituencies

In addition to fulfilling its obligation to increase shareholder value, the Board should consider the impact of various actions and decisions on the Company's customers, employees, suppliers and the communities where it operates - all of whom are essential to a successful business.

E. Management's Responsibilities

Management is responsible for operating the Company in an effective, ethical and legal manner designed to produce value for the Company's shareholders consistent with the Company's policies and standards, including these Guidelines. Management also is responsible for enforcing and complying with mandatory provisions of the Company's policies and standards. Senior management is responsible for understanding the Company's income-producing activities and the material risks being incurred by the Company and also is responsible for avoiding conflicts of interest with the Company and its shareholders.

1. Financial Statements and Disclosures

Management is responsible for producing, under the oversight of the Board and the Audit Committee, financial statements that fairly present the Company's financial condition, results of operations, cash flows and related risks in a clear and understandable way, for making timely and complete disclosures to investors, and for keeping the Board and the appropriate committees of the Board well-informed on a timely basis as to all matters of significance to the Company.

2. Strategic Planning

The Chief Executive Officer and senior management are responsible for developing and presenting to the Board the Company's strategic plans and for implementing those plans as approved by the Board.