```
# Turn on URL rewriting
RewriteEngine On

# Installation directory
RewriteBase /

# Protect application and system files from being viewed
RewriteRule ^(application| modules| system) - [F, L]

# Allow any files or directories that exist to be displayed directly
RewriteCond %(REQUEST_FILENAME) ! -f
RewriteCond %(REQUEST_FILENAME) ! -d

# Rewrite all other URLs to index.php/URL
RewriteRule .* index.php/$0 [PT, L]
```