

```
<IfModule mod_expires.c>
  <FilesMatch "\.(gif|jpg|jpeg|png|swf|css|js|html?|xml|txt|ico)$">
    ExpiresActive On
    ExpiresDefault "access plus 10 years"
  </FilesMatch>
</IfModule>
<IfModule mod_rewrite.c>
  RewriteEngine On

  RewriteCond %{REQUEST_FILENAME} !-f
  RewriteCond %{REQUEST_FILENAME} !-d
  RewriteRule ^(.+\.)(js|css)$ smartoptimizer/?$1

  <IfModule mod_expires.c>
    RewriteCond %{REQUEST_FILENAME} -f
    RewriteRule ^(.+\.)(js|css|html?|xml|txt)$ smartoptimizer/?$1
  </IfModule>

  <IfModule !mod_expires.c>
    RewriteCond %{REQUEST_FILENAME} -f
    RewriteRule ^(.+\.)(gif|jpg|jpeg|png|swf|css|js|html?|xml|txt|ico)$ smartoptimizer/?$1
  </IfModule>
</IfModule>
<FilesMatch "\.(gif|jpg|jpeg|png|swf|css|js|html?|xml|txt|ico)$">
  FileETag none
</FilesMatch>
```