```
RewriteEngine On

# rewrite URL but don't rewrite certain folder
RewriteRule ^/?export/.+$ - [L]
RewriteRule ^/?views/.+$ - [L]
# action
RewriteRule ^([a-z\-\_]+)$ /index.php?action=$1 [L]
RewriteRule ^([a-z\-\_]+)/$ /index.php?action=$1 [L]
# action and ID or key
RewriteRule ^([a-z\-\_]+)/([a-z\0-9\-\_]+)$ /index.php?action=$1&key=$2 [L]
RewriteRule ^([a-z\-\_]+)/([a-z\0-9\-\_]+)/$ /index.php?action=$1&key=$2 [L]
# errors
ErrorDocument 404 /index.php?action=404
```