```
<IfModule mod_rewrite.c>
    RewriteEngine on

# First omit all the valid folder includes

RewriteRule ^js\/(.*)$ js/$1 [L]

RewriteRule ^css\/(.*)$ css/$1 [L]

RewriteRule ^icons\/(.*)$ icons/$1 [L]

RewriteRule ^images\/(.*)$ images/$1 [L]

# How pass it on to our page handler

RewriteCond %(REQUEST_FILENAME) ! -f

RewriteCond %(REQUEST_FILENAME) ! -d

RewriteRule ^([A-Za-z0-9\_\-]+)\/(.*)$ index, php?controller=$1&action=$2&parms=$3

[L, QSA]

RewriteRule ^([A-Za-z0-9\_\-]+)\/(.*)$ index, php?controller=$1&action=$2 [L, QSA]

RewriteRule ^(.*)$ index, php?controller=$1 [L, QSA]

</IfModule>
```