```
RewriteEngine On
RewriteBase /codeigniter/rest-api

#Removes access to the system folder by users.
#Additionally this will allow you to create a System.php controller,

RewriteCond %{REQUEST_URI} ^system.*
RewriteRule ^(.*)$ index.php?/$1 [L]

#When your application folder isn't in the system folder

RewriteCond %{REQUEST_URI} ^application.*
RewriteRule ^(.*)$ /index.php?/$1 [L]

#Checks to see if the user is attempting to access a valid file,
#such as an image or css document, if this isn't true it sends the
#request to index.php

RewriteCond %{REQUEST_FILENAME} !-f
RewriteCond %{REQUEST_FILENAME} !-d
RewriteRule ^(.*)$ index.php?/$1 [L]
```