```
# Turn on URL rewriting
RewriteEngine On
# Set application env.
# defined values - PRODUCTION | STAGING | TESTING | DEVELOPMENT
SetEnv KOHANA_ENV "DEVELOPMENT"
# Installation directory
RewriteBase /
# Protect hidden files from being viewed
<Files . *>
    Order Deny, Allow
    Deny From All
</Files>
# Protect application and system files from being viewed
RewriteRule ^(?: application| modules| system)\b. * index. php/$0 [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]
```