Deny from all

Turn off all options we don't need. Options None Options +FollowSymLinks

Set the catch-all handler to prevent scripts from being executed.
SetHandler Drupal_Security_Do_Not_Remove_See_SA_2006_006
<Files *>
Override the handler again if we're run later in the evaluation list.
SetHandler Drupal_Security_Do_Not_Remove_See_SA_2013_003
</Files>

If we know how to do it safely, disable the PHP engine entirely.
<IfModule mod_php5.c>
php_flag engine off
</IfModule>