```
RewriteEngine On
RewriteBase /

# If the requested file doesn't exist, but a file of the same name exists
# with .php appended to it, serve the .php file.
RewriteCond %(REQUEST_FILENAME) ! -d
RewriteCond %(REQUEST_FILENAME) ! -f
RewriteCond %(REQUEST_FILENAME) .php -f
RewriteRule ^(.*)$ $1. php [L, QSA]

# If the user requests a .php file directly, issue a 404 error.
```

RewriteCond %(THE\_REQUEST) "^[^ ]\* .\*?\.php[? ].\*\$"

RewriteRule . \* - [L,R=404]