Proximal Attachment

It arises by a thin aponeurosis, which blends with the lumbar part of the thoracolumbar fascia, from the spinous processes of T11 to L2/L3 and the intervening supraspinous ligaments.

Distal Attachment

It ascends supero-medially ending as four digitations, which attach to the inferior borders and external surfaces of the ninth to twelfth ribs lateral to their angle.