

**Proximal Attachment**

The second intercostal internus muscle arises from the floor of the subcostal groove and adjacent costal cartilage of the second rib, deep to the second intercostal externus muscle.

**Distal Attachment**

Its fibers are at nearly 90° to those of the second intercostal externus, passing infero-laterally anteriorly and infero-medially posteriorly to insert onto the superior border of the third rib. It spans from the sternum anteriorly to the rib angle posteriorly, where it continues as the internal intercostal membrane, which is continuous with the anterior fibers of the superior costotransverse ligament.

**Nerve Supply**

The second intercostal internus muscle is supplied by the second intercostal nerve.

**Action**

The second intercostal internus muscle is most active during expiration, but its primary role is with the second intercostal externus to stiffen the chest wall during respiration.