The subcostal arteries are the lowest paired branches of the descending thoracic aorta and pass anterolaterally to the twelfth thoracic vertebra. From here they continue behind the splanchnic nerves, sympathetic trunk, pleura and diaphragm to enter the abdomen behind the lateral arcuate ligament with the subcostal nerve (T12) anterior to quadratus lumborum. The subcostal arteries pierce the aponeurosis of transversus abdominis and run forward between it and the internal oblique muscle to anastomose with the superior epigastric, lower posterior intercostal and lumbar arteries. The subcostal arteries give rise to a dorsal branch that has the same distribution as the dorsal branches of the posterior intercostal arteries.