**ANNOTATIONS AND COMMENTS**

To prove that a subsidiary should be treated as the alter ego of its parent corporation, it must be shown that the corporation so controls the operation of the subsidiary as to make it a mere instrumentality of the corporation and that such control is used for the purpose of committing fraud or perpetrating the violation of a statutory or other legal duty. *United Steelworkers of Am. v. Connors Steel Co.*, 855 F.2d 1499, 1505-06 (11th Cir. 1988) (federal common law); *United States v. Jon-T Chems., Inc.*, 768 F.2d 686, 691 (5th Cir. 1985).

The Eleventh Circuit has stated that, in order for a court to pierce the corporate veil, “a plaintiff must show that the subsidiary is a mere instrumentality of the parent and improper conduct.” *Johnson Enters. of Jacksonville, Inc. v. FPL Group, Inc.*, 162 F.3d 1290, 1320 (11th Cir. 1998) (applying Florida law).