

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>01/01/1998</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>INDUSTRIAL DISTRIBUTION GROUP, INC.</u> <u>P.O. BOX 1127</u> <u>2100 THE OAKS PARKWAY</u> <u>BELMONT, NC 28012</u>	2b Employer Identification Number (EIN) <u>58-2299339</u>	2c Sponsor's telephone number <u>704-398-5600</u>	2d Business code (see instructions) <u>333200</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>07/29/2011</u>	<u>LAURA WRIGHT</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") INDUSTRIAL DISTRIBUTION GROUP, INC. P.O. BOX 1127 2100 THE OAKS PARKWAY BELMONT, NC 28012	3b Administrator's EIN 58-2299339 3c Administrator's telephone number 704-398-5600
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	1101
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	810
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	290
d Subtotal. Add lines 6a , 6b , and 6c	6d	1100
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	1100
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	1100
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	38

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2J 2F 2G 2K 2T 2S

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
(2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
(2) ☐ **I** (Financial Information – Small Plan)
(3) ☒ ¹ **A** (Insurance Information)
(4) ☒ **C** (Service Provider Information)
(5) ☒ **D** (DFE/Participating Plan Information)
(6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. INDUSTRIAL DISTRIBUTION GROUP, INC.	D Employer Identification Number (EIN) 58-2299339	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE & ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	37885-001	1100	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 10942436**5** Current value of plan's interest under this contract in separate accounts at year end **5** 25768362**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED GENERAL ACCOUNT CONTRACT**b** Balance at the end of the previous year **7b** 9879200**c** Additions: (1) Contributions deposited during the year **7c(1)** 1001653(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 279295(4) Transferred from separate account **7c(4)** 1592338(5) Other (specify below) **7c(5)** 228670

▶ LOAN REPAYMENTS FORFEITURE CREDITS MISC/TRANSFER IN

(6) Total additions **7c(6)** 3101956**d** Total of balance and additions (add **b** and **c(6)**). **7d** 12981156**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 811170(2) Administration charge made by carrier **7e(2)** 1247(3) Transferred to separate account **7e(3)** 1071959(4) Other (specify below) **7e(4)** 154344

▶ LOAN INITIATIONS FORFEITURE DEBITS MISC/TRANSFER OUT

(5) Total deductions **7e(5)** 2038720**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 10942436

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

<div>A</div> <div>Name of plan</div> <div>INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>INDUSTRIAL DISTRIBUTION GROUP, INC.</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>58-2299339</div>

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1

Information on Persons Receiving Only Eligible Indirect Compensation

a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

☒ Yes

☐ No

b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	
22-1211670	

(b)	Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	18751	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

INDUSTRIAL DISTRIBUTION GROUP

58-2299339

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	10750	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

GREER & WALKER, LLP

58-2299339

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	10750	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
60	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	40,000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 4/1/2010 TO 12/31/2010 GUARANTEED INCOME FUND

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2010</p> <hr/> <p style="text-align: center; font-size: small; font-weight: bold;">This Form is Open to Public Inspection.</p>
<p>For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010</p>		
<p>A Name of plan INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN</p>		<p>B Three-digit plan number (PN) ▶ 001</p>
<p>C Plan or DFE sponsor's name as shown on line 2a of Form 5500 INDUSTRIAL DISTRIBUTION GROUP, INC.</p>		<p>D Employer Identification Number (EIN) 58-2299339</p>
<p>Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)</p>		
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S & P 500 INDEX FUND</p>		
<p>b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.</p>		
<p>c EIN-PN 06-1050034-123</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 591613</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: LIFETIME AGGRESSIVE</p>		
<p>b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.</p>		
<p>c EIN-PN 06-1050034-166</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 475410</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: LIFETIME GROWTH FD</p>		
<p>b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.</p>		
<p>c EIN-PN 06-1050034-167</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1247389</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: LIFETIME BALANCED FD</p>		
<p>b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.</p>		
<p>c EIN-PN 06-1050034-168</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1740617</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: LIFETIME CONSERVATIVE</p>		
<p>b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.</p>		
<p>c EIN-PN 06-1050034-169</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 290083</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: LIFETIME INCOME & EQUITY</p>		
<p>b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.</p>		
<p>c EIN-PN 06-1050034-170</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 369892</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE: CORE BOND ENHAN INDEX</p>		
<p>b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.</p>		
<p>c EIN-PN 06-1050034-036</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3453648</p>

a Name of MTIA, CCT, PSA, or 103-12 IE: [LG CAP GR/SUB-ADV BY WELL](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-253	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3920736
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MID CAP GROWTH/ARTISAN](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-185	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 837124
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SMALL CAP GROWTH/TIMESSQ](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1872660
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MID CAP VALUE/INTEGRITY](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-441	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1526210
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SA/DAVIS NY VENTURE STRAT](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-316	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1471277
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SA/OFII GLOBAL STRATEGY](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-308	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2211678
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a Name of MTIA, CCT, PSA, or 103-12 IE: [FIDELITY ADVISOR EQ IN](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-098	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: [BALANCED I/WELLINGTON MGT](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-084	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 487677
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a Name of MTIA, CCT, PSA, or 103-12 IE: [INTERNAL BLEND/MUND CP FD](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-125	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1836299
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SA/T ROWE PR EQ INC STRAT](#)
b Name of sponsor of entity listed in (a): [PRUDENTIAL RETIREMENT INS.](#)

c EIN-PN 06-1050034-265	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3436049
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning **01/01/2010** and ending **12/31/2010**

A Name of plan INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUSTRIAL DISTRIBUTION GROUP, INC.		
D Employer Identification Number (EIN) 58-2299339		

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	636713	743350
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	23435516	25768362
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1195952	1424867
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	9879200	10942436
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	35147381	38879015

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	35147381	38879015
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	2266519	
(C) Others (including rollovers)	2a(1)(C)	1491862	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3758381
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	33685	
(F) Other	2b(1)(F)	279295	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		312980
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	7844	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		7844
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		3330184
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		229810
c Other income.....	2c		11368
d Total income. Add all income amounts in column (b) and enter total.....	2d		7650567

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3872509	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3872509
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	46424	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		46424
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3918933

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3731634
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: GREER & WALKER, LLP

(2) EIN: 56-1434747

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INDUSTRIAL DISTRIBUTION GROUP, INC.</u>	D Employer Identification Number (EIN) <u>58-2299339</u>	

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	<u>0</u>
----------	----------

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 22-1211670

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
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Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6

a Enter the minimum required contribution for this plan year	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No

11

a Does the ESOP hold any preferred stock?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

INDEPENDENT AUDITORS' REPORT

To the Administrator of the Industrial Distribution Group, Inc. 401(k) Profit Sharing Plan:

We were engaged to audit the financial statements and supplemental schedule of the Industrial Distribution Group, Inc. 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2010 and 2009 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Prudential Retirement Insurance & Annuity Company and Prudential Bank & Trust, F.S.B (collectively the "Trustee"), except for comparing such information with the related information included in the financial statements and supplemental schedule. The Plan administrator has obtained certifications from the Trustee as of December 31, 2010 and 2009 and for the years then ended, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Greer & Walker, LLP

June 27, 2011

TRUSTED BUSINESS ADVISORS



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File With IRS Only

A	Name of filer, plan administrator, or plan sponsor (see instructions)			B Filer's identifying number (see instructions).			
	INDUSTRIAL DISTRIBUTION GROUP, INC.			☒ Employer identification number (EIN).			
	Number, street, and room or suite no. (If a P.O. box, see instructions)			58-2299339			
	P.O. BOX 1127 2100 THE OAKS PARKWAY			☐ Social security number (SSN)			
City or town, state, and ZIP code							
BELMONT NC 28012							
C	Plan name	Plan number		Plan year ending—			
		MM	DD	YYYY			
	1 INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN	0 0 1	12	31	2010		
	2						
	3						

INDUSTRIAL DISTRIBUTION
GROUP, INC. 401(K) PROFIT
SHARING PLAN

Financial Statements and Supplemental
Schedule for the Years Ended
December 31, 2010 and 2009 and
Independent Auditors' Report

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FINANCIAL STATEMENTS:	
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SUPPLEMENTAL SCHEDULE:	
Schedule H, line 4i - Schedule of Assets Held for Investment Purposes December 31, 2010	11
NOTE:	
The accompanying financial statements have been prepared for the purpose of filing DOL Form 5500. Supplemental schedules required by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, other than the one listed above, are omitted because of the absence of the conditions under which they are required.	

INDEPENDENT AUDITORS' REPORT

To the Administrator of the Industrial Distribution Group, Inc. 401(k) Profit Sharing Plan:

We were engaged to audit the financial statements and supplemental schedule of the Industrial Distribution Group, Inc. 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2010 and 2009 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Prudential Retirement Insurance & Annuity Company and Prudential Bank & Trust, F.S.B (collectively the "Trustee"), except for comparing such information with the related information included in the financial statements and supplemental schedule. The Plan administrator has obtained certifications from the Trustee as of December 31, 2010 and 2009 and for the years then ended, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Greer & Walker, LLP

June 27, 2011

TRUSTED BUSINESS ADVISORS

INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLANSTATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ASSETS:		
Investments, at fair value	\$ 38,135,664	\$ 34,510,668
Notes receivable from participants	<u>743,350</u>	<u>636,713</u>
Total assets	38,879,014	35,147,381
LIABILITIES:		
Refund of excess employee contributions	<u>32,588</u>	<u>67,806</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 38,846,426</u>	<u>\$ 35,079,575</u>

See notes to financial statements and independent auditors' report.

INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	\$ 3,559,994	\$ 5,253,547
Interest and dividend income	287,139	356,803
Total investment income	<u>3,847,133</u>	<u>5,610,350</u>
Interest income on notes receivable from participants	<u>33,684</u>	<u>36,622</u>
Contributions:		
Participants	2,334,325	2,294,280
Employer		109,843
Rollovers	1,491,862	124,729
Total contributions	<u>3,826,187</u>	<u>2,528,852</u>
Total additions, net	<u>7,707,004</u>	<u>8,175,824</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	3,872,509	2,670,953
Refund of excess contributions	32,588	67,806
Administrative expenses	<u>35,056</u>	<u>23,815</u>
Total deductions	<u>3,940,153</u>	<u>2,762,574</u>
INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	3,766,851	5,413,250
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>35,079,575</u>	<u>29,666,325</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u>\$ 38,846,426</u>	<u>\$ 35,079,575</u>

See notes to financial statements and independent auditors' report.

INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

1. PLAN DESCRIPTION

The following description of the Industrial Distribution Group, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan covers substantially all full-time employees of Industrial Distribution Group, Inc. (the "Company") who meet certain service requirements stipulated by the Plan document.

Contributions - Eligible participants may contribute a portion of their annual compensation on a pre-tax basis up to an Internal Revenue Service ("IRS") maximum of \$16,500 for both 2010 and 2009, subject to certain discrimination tests prescribed by the Internal Revenue Code ("IRC"). Participants age 50 and over may elect to defer additional "catch-up" contributions to the Plan. These "catch-up" contributions were capped at \$5,500 for both 2010 and 2009. The Company may make discretionary matching contributions of 33⅓% on the first 6% of employee compensation deferred for Plan participants who have been employees for at least one year. In March 2009, the Company discontinued the matching contributions. A discretionary profit sharing contribution may be made at the option of the Company's board of directors. There were no such contributions for the years ended December 31, 2010 and 2009.

Participant Accounts - Each participant's account is credited with the participant's contributions, allocations of the Company's contributions and Plan gains or losses. Allocations of earnings and losses for each fund are based on the ratio of weighted average participant account balances to the total weighted average of all participant account balances. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's accounts.

Investment Options - Upon enrollment in the Plan, a participant directs the investment of his or her contributions and Company contributions into various investment options offered by the Plan.

Vesting - Participants are immediately vested in their voluntary contributions in addition to actual earnings thereon. Vesting in Company matching and discretionary profit sharing contributions is based on years of service. Prior to normal retirement age, a participant's interest in the contributions of the Company vest 40% after two years of service, 60% after three years of service, 80% after four years of service and 100% after five years of service.

Notes Receivable From Participants - The Plan permits participants to borrow a minimum of \$1,000 up to 50% of their vested account balance not to exceed \$50,000. Only one outstanding loan per participant is allowed. The loans are secured by the balance in the participant's account and bear interest at local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

Benefit Payments - Distributions from the Plan may be made upon proper application by a participant for retirement, proven financial hardship, death (in which case the payment is made to the beneficiary), or employment termination, as specified in the Plan agreement.

Forfeitures - Benefit payments to terminated employees partially vested in the Plan include their vested portion of Company contributions. The nonvested portion of terminated participants' account balances is used to reduce future Company contributions or pay Plan expenses, as determined by the Company at its sole discretion. For the years ended December 31, 2010 and 2009, respectively, forfeitures of approximately \$19,000 and \$30,000 were used to pay Plan expenses in 2010 and 2009 and to reduce Company contributions in 2009. At December 31, 2010 and 2009, approximately \$67,000 and \$59,000, respectively, of forfeitures had not yet been applied to future Company contributions or Plan expenses.

Participant Investment Rollovers - Participants may also contribute rollover amounts representing distributions from other qualified defined benefit or defined contribution plans.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America, except that benefits paid to Plan participants are recorded on a cash basis.

Use of Accounting Estimates - The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of certain assets, liabilities and disclosures. Accordingly, the actual amounts could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for disclosure of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The guaranteed interest fund has no stated maturity. Interest crediting rates are declared in advance of each contract's specified guaranteed period and crediting rates are guaranteed for the guarantee period. Interest rates are credited on a daily basis and are applied daily to the total outstanding balance of the fund. Accordingly, the contract value is also the fair market value.

Contributions - Contributions from employees are recorded as they are withheld from the participant's wages. Matching contributions from the Company are recorded in the period in which the related participant contributions are due.

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Benefits Payments - Benefits are recorded when paid.

Subsequent Events - In preparing its financial statements, the Company has evaluated subsequent events through June 27, 2011, which is the date the financial statements were available to be issued.

Reclassifications - Certain amounts in the 2009 financial statements have been reclassified to conform with the 2010 presentation. Such reclassifications had no effect on the change in net assets available for benefits.

3. INVESTMENTS (UNAUDITED)

The Plan's investment assets were held in trust and administered by Prudential Retirement Insurance & Annuity Company and Prudential Bank & Trust, F.S.B. (collectively the "Trustee"). All investment information disclosed in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

The fair value of investments that individually represented 5% or more of the Plan's net assets available for benefits as of December 31, 2010 and 2009 were as follows:

	<u>2010</u>	<u>2009</u>
Guaranteed Income Fund	\$10,942,436	\$ 9,879,200
Large Cap Growth/Sub-Adv By Well	\$ 3,920,736	\$ 3,627,999
Core Bond Enhanced Index/PIM	\$ 3,453,648	\$ 2,922,743
SA/T. Rowe Price Equity Income Strategy	\$ 3,436,049	\$ *
Oppenheimer Global	\$ 2,211,678	\$ 2,390,244
Fidelity Advisor Equity Income	\$ *	\$ 3,070,490

* - Does not represent 5% for respective year.

The total investment income (including gains and losses on investments bought and sold, as well as held during the period) appreciated as follows as of December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Pooled separate accounts	\$ 3,330,184	\$ 4,857,758
Insurance company general account	287,139	356,803
Mutual fund	<u>229,810</u>	<u>395,789</u>
Total investment income	<u>\$ 3,847,133</u>	<u>\$ 5,610,350</u>

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standard Board (FASB) Accounting Standards Codification (ASC) 820 *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ACS 820 are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
Level 2	<p>Inputs to the valuation methodology include:</p> <p>Quoted prices for similar assets or liabilities in active markets;</p> <p>Quoted prices for identical or similar assets or liabilities in inactive markets;</p> <p>Inputs other than quoted prices that are observable for the asset or liability;</p> <p>Inputs that are derived principally from or corroborated by observable market data by correlation or other means.</p> <p>If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Pooled Separate Accounts and Mutual Fund: Valued at the net asset value (NAV) of units held by the plan at year end as determined by the fund's vendor or pricing agent.

Insurance Company General Account: Valued at fair value of the underlying investments, considering the credit worthiness of the issuer.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual fund	\$ 1,424,867			\$ 1,424,867
Pooled separate accounts:				
Small cap funds		\$ 1,872,660		1,872,660
Mid cap funds		2,363,334		2,363,334
Large cap funds	591,613	8,828,061		9,419,674
Target date funds		4,123,391		4,123,391
International funds		4,047,977		4,047,977
Domestic bonds		3,453,648		3,453,648
Other		487,677		487,677
Stable value fund		<u>10,942,436</u>		<u>10,942,436</u>
Total assets at fair value	<u>\$ 2,016,480</u>	<u>\$36,119,184</u>	<u>\$ -</u>	<u>\$38,135,664</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual fund	\$ 1,195,952			\$ 1,195,952
Pooled separate accounts:				
Small cap funds		\$ 1,434,635		1,434,635
Mid cap funds		1,758,010		1,758,010
Large cap funds	681,060	8,136,879		8,817,939
Target date funds		4,030,589		4,030,589
International funds		4,024,730		4,024,730
Domestic bonds		2,922,743		2,922,743
Other		446,870		446,870
Stable value fund		<u>9,879,200</u>		<u>9,879,200</u>
Total assets at fair value	<u>\$ 1,877,012</u>	<u>\$32,633,656</u>	<u>\$ -</u>	<u>\$34,510,668</u>

Gains and losses (realized and unrealized) included in changes in net assets for the periods above are reported in net appreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefits for the years ended December 31, 2010 and 2009, respectively.

5. TRANSACTIONS WITH PARTIES-IN-INTEREST

Certain Plan investments are managed by Prudential Retirement Insurance & Annuity Company and Prudential Bank & Trust, F.S.B. (collectively “Prudential”). Prudential is the Trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Certain administrative fees related to the administration of the Plan were paid by the Plan. Certain other third party administrator fees were paid by the Company on behalf of the Plan. These transactions qualify as party-in-interest transactions.

6. TAX STATUS

The IRS has determined and informed the Company by a letter dated May 23, 2002, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

Generally accepted accounting principles in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The plan administrator has analyzed the tax position taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits of any tax periods in progress. The plan administrator believes it is no longer subject to tax examinations for the years prior to 2007.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their accounts.

8. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Net assets available for benefits per the accompanying financial statements	\$ 38,846,426	\$ 35,079,575
Adjustment for refund of excess employee contributions	32,588	67,806
Rounding	<u>1</u>	<u> </u>
Net assets available for benefits per Form 5500	<u>\$ 38,879,015</u>	<u>\$ 35,147,381</u>

The following is a reconciliation of the change in net assets per the financial statements to Form 5500 for the years ended December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Change in net assets available for benefits per the accompanying financial statements	\$ 3,766,851	\$ 5,413,250
Adjustment for refund of excess employee contributions, beginning of period	(67,806)	
Adjustment for refund of excess employee contributions, end of period	32,588	67,806
Rounding	<u>1</u>	<u> </u>
Change in net assets per Form 5500	<u>\$ 3,731,634</u>	<u>\$ 5,481,056</u>

INDUSTRIAL DISTRIBUTION GROUP, INC. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
DECEMBER 31, 2010

EIN: 58-2299339 - Plan # 001

(a)	(b)	(c)	(e)
Party in interest	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity dates, rate of interest, collateral, par, or maturity value	Current Value
*	Prudential Retirement Insurance & Annuity Company and Prudential Bank & Trust, F.S.B.:	Guaranteed Income Fund	\$ 10,942,436
		Large Cap Growth/Sub-Adv By Well	3,920,736
		Core Bond Enhanced Index/PIM	3,453,648
		SA/T. Rowe Price Equity Income Strategy	3,436,049
		Oppenheimer Global	2,211,678
		Small Cap Growth/Times Square	1,872,660
		International Blend/Mund CP	1,836,299
		Lifetime Balanced	1,740,617
		Mid Cap Value/Integrity	1,526,210
		Davis NY Venture CL A SHR	1,471,276
		Wells Fargo Adv SMCP Inv	1,424,867
		Lifetime Growth	1,247,389
		Mid Cap Growth/Artisan Partners	837,124
		Dryden S&P 500 Index	591,613
		Balanced I/Wellington Management	487,677
		Lifetime Aggressive	475,410
		Lifetime Income & Equity	369,892
		Lifetime Conservative	290,083
*		Participant Loans	
		Interest rates ranging from 4.25% - 9.25%	
		Maturity dates ranging from 2011 - 2015	
		Total	743,350
			\$ 38,879,014

* Party-in-interest, not a prohibited transaction

See independent auditors' report.

RUN DATE: 02/01/11
CYCLE: 10DEC#B
PLAN NBR: 764821

PLAN NAME: INDUSTRIAL DISTRIBUTION GROUP

PLAN SPONSOR EIN: 582299339

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES FOR PLAN YEAR 2010

(a)	(b)	(c)	(d)	(e)
	IDENTITY OF ISSUE , BORROWER , LESSOR , OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE , RATE OF INTEREST ,COLLATERAL , PAR OR MATURITY VALUE	COST	CURRENT VALUE
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	GUARANTEED INCOME FUND	10,942,436	10,942,436
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	LARGE CAP GROW/AMER CENT	3,402,583	3,920,736
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	MID CAP GROWTH/ARTISAN	652,832	837,124
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	SMALL CAP GROWTH/TIMESSQ	1,408,843	1,872,660
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	MID CAP VALUE/INTEGRITY	1,317,154	1,526,210
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	SA/DAVIS NY VENTURE STRAT	1,398,318	1,471,276
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	SA/OFIG GLOBAL STRATEGY	1,808,082	2,211,678
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	SA/T ROWE PR EQ INC STRAT	3,180,705	3,436,049
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	LIFETIME AGGRESSIVE	404,107	475,410
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	LIFETIME GROWTH FD	1,053,326	1,247,389
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	LIFETIME BALANCED FD	1,453,588	1,740,617
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	LIFETIME CONSERVATIVE	239,692	290,083
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	LIFETIME INCOME&EQUITY	301,601	369,892
* PRUDENTIAL AND ANNUITY	RETIREMENT INSURANCE COMPANY	DRYDEN S&P 500 INDEX FUND	531,030	591,613

PLAN NAME: INDUSTRIAL DISTRIBUTION GROUP

PLAN SPONSOR EIN: 582299339

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES FOR PLAN YEAR 2010

(a)	(b)	(c)	(d)	(e)
	IDENTITY OF ISSUE , BORROWER , LESSOR , OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE , RATE OF INTEREST ,COLLATERAL , PAR OR MATURITY VALUE	COST	CURRENT VALUE
* PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY		CORE BOND ENHAN INDEX	2,986,278	3,453,648
* PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY		BALANCED I/WELLINGTON MGT	409,823	487,677
* PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY		INTERNATIONAL BLEND/AQR	1,814,722	1,836,299
PRUDENTIAL MUTUAL FUNDS		WELLS FARGO ADV SMCP INV	948,630	1,424,867
PARTICIPANT LOANS		4.25% - 9.25%	0	743,350

\$\$\$% SIDE=NUFRONT ,END;