

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of CNH Capital Canada Ltd.,
on behalf of CNH Capital Canada Receivables Trust:

We have examined management's assertion that CNH Capital Canada Ltd., formerly Case Credit Ltd., (the "Company") has complied as of and for the year ended December 31, 2010, with its established minimum servicing standards for the CNH Capital Canada Receivables Trust as described in the accompanying Management's Assertion dated April 25, 2011. Management is responsible for the Company's compliance with those minimum servicing standards. Our responsibility is to express an opinion on management's assertion about the Company's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and, accordingly, included examining, on a test basis, evidence about the Company's compliance with its minimum servicing standards and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with its minimum servicing standards.

In our opinion, management's assertion that the Company complied with the aforementioned minimum servicing standards as of and for the year ended December 31, 2010, is fairly stated, in all material respects based on the criteria set forth in Appendix I.

Deloitte & Touche LLP

April 25, 2011

THIS REPORT MAY NOT BE INCLUDED, REFERENCED TO, OR INCORPORATED BY
REFERENCE IN ANY PUBLIC FILINGS WITH THE SECURITIES AND EXCHANGE
COMMISSION.

APPENDIX I

CNH CAPITAL CANADA LTD.'S MINIMUM SERVICING STANDARDS

I. CUSTODIAL BANK ACCOUNTS

1. Reconciliations shall be prepared on a monthly basis for all custodial bank accounts and related bank clearing accounts. These reconciliations shall:
 - a) Be mathematically accurate
 - b) Be prepared within forty-five (45) calendar days after the cutoff date
 - c) Be reviewed and approved by someone other than the person who prepared the reconciliation
 - d) Document explanations for reconciling items.

II. RETAIL INSTALLMENT CONTRACT PAYMENTS

1. Payments on retail installment contracts shall be deposited directly into a clearing account maintained by CNH Capital Canada Ltd., formerly Case Credit Ltd. (the "Servicer"). Payments on retail installment contracts shall be deposited into the custodial bank accounts and related bank clearing accounts within two business days of posting to the customer's account.
2. Payments on retail installment contracts made in accordance with the customer's contract shall be posted to the applicable customer's records within two business days of posting to the customer's account.
3. Payments on retail installment contracts identified as loan payoffs shall be allocated in accordance with the customer's contract.

III. DISBURSEMENTS

1. Amounts due to investors shall be allocated and remitted in accordance with timeframes, distribution priority, and other terms set forth in the transaction agreements.
2. Amounts remitted to investors per the Servicer's investor reports shall agree with cancelled checks, other form of payment, or custodial bank statements.

IV. INVESTOR ACCOUNTING AND REPORTING

1. The Servicer's investor reports shall agree with, or reconcile to, investors' records on a monthly basis as to the total unpaid principal balance and number of loans serviced by the Servicer.

V. RETAIL INSTALLMENT CONTRACT ACCOUNTING

1. The Servicer's retail installment contract records shall agree with, or reconcile to, the records of the customers with respect to the unpaid principal balance on a monthly basis.

VI. DELINQUENCIES

1. Records documenting collection efforts shall be in accordance with the Servicer's customary Servicing procedures during the period a loan is delinquent.