

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of CNH Capital Canada Ltd.,
on behalf of CNH Capital Canada Wholesale 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 Wholesale Trust as described in the accompanying Annual Compliance Certificate of CNH Capital Canada Wholesale Trust, dated March 29, 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

March 29, 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 cut-off date;
 - (c) Be reviewed and approved by someone other than the person who prepared the reconciliation; and
 - (d) Document explanations for reconciling items. These reconciling items shall be resolved within ninety (90) calendar days of their original identification.
- (2) Each custodial account shall be maintained at a federally insured depository institution in trust for the applicable investor.

II. WHOLESALE REVOLVING CONTRACT PAYMENTS

- (1) Upon authorization by the dealer, wholesale revolving contract payments are processed electronically and shall be deposited directly into a clearing account maintained by CNH Capital Canada Ltd. (the "Servicer"), except that for the period from dealer statement cut-off through the tenth calendar day, monthly settlements are not processed until the following business day. Manually submitted payments shall be deposited in the clearing accounts within two days of receipt.
- (2) Wholesale interest and principal payments received during an accumulation period (six months preceding a bond series repayment date) are deposited in the custodial account within two business days of receipt and identification.
- (3) On the monthly distribution date, net principal and interest due to/due from the custodial account is settled.
- (4) Wholesale revolving contract payments made in accordance with the wholesale revolving contract documents shall be posted to the applicable wholesale revolving contract records within two business days of receipt.
- (5) Wholesale revolving contract payments shall be allocated to principal or interest in accordance with the Servicer's customary servicing procedures.

- (6) Wholesale revolving contract payments identified as loan payoffs shall be allocated in accordance with the wholesale revolving contract documents.

III. DISBURSEMENTS

- (1) Amounts remitted to the collection accounts per the Servicer's investor reports shall agree with cancelled checks, or other form of payment, or custodial bank statements.
- (2) Unused checks shall be safeguarded so as to prevent unauthorized access.

IV. INVESTOR ACCOUNTING AND REPORTING

- (1) Statements are sent out on a monthly basis listing the total unpaid principal balance and pool balance.

V. WHOLESALE REVOLVING CONTRACT ACCOUNTING

- (1) The servicing entity's wholesale revolving contract loan records shall agree with, or reconcile to, the records of obligators with respect to the unpaid principal balance on a monthly basis.

VI. DELINQUENCIES

- (1) Records documenting the past due amounts on a dealer's account will be maintained during the period a dealer's account is past due and shall be updated at least monthly. Records shall describe the entity's activities in monitoring the dealer's delinquent account, including, for example, emails, letters and payment rescheduling plans where the dealer delinquency is deemed temporary.