

INDEPENDENT ACCOUNTANTS' REPORT

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

We have examined CNH Capital Canada Ltd.'s, formerly Case Credit Ltd., (the "Company's") compliance with its established minimum servicing standards described in the accompanying Management's Assertion, dated April 16, 2008, as of and for the year ended December 31, 2007. Management is responsible for compliance with those minimum servicing standards. Our responsibility is to express an opinion on 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.

Our examination disclosed the following material noncompliance with I(1) and II(1) of the aforementioned minimum servicing standards applicable to the Company during the year ended December 31, 2007. For I(1), we noted certain custodial bank account and related bank clearing account reconciliations were not being prepared within forty-five calendar days after the cutoff date and contained reconciling items that had not been resolved within ninety calendar days of their original identification. For II(1), we noted certain payments on retail installment contracts were not being deposited into the custodial bank accounts and related bank clearing accounts within two business days of receipt.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Company complied, in all material respects, with the aforementioned minimum servicing standards as of and for the year ended December 31, 2007, as set forth in Appendix I.

Deloitte & Touche LLP

April 16, 2008

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

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. 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. 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 receipt.
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 receipt.
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 maintained in accordance with the Servicer's customary servicing procedures.