1. Taxes
2. Bond size
3. Bond age
4. Leverage ratio
5. Equity volatility
6. Market returns
7. Market implied volatility
8. Liability/Market Cap
9. Debt/Asset
10. Interest Coverage
11. Working Cap/Asset
12. EBIT/Asset
13. Retained earnings/asset
14. Momentum
15. Previous 14 daily prices
16. Debt maturity and amount
17. Level, slope, curvature factors of the credit-spread curve and riskless interest rate curve

The data-based level of a curve is taken as the 10-year rate. The slope is the difference between the 10-year and 3-month rate. The curvature is defined as twice the 2-year yield minus the sum of the 3-month and 10-year yield.

1. Trading volume
2. Bid-ask spread of the Credit Default Swap