Create a word counter .NET program

Requirements:

- Read data from multiple files in a given directory: directory path is input to command line
- Count the number of occurrences for each word from all files. (Create up to 4 files with text of min 200 words example form https://www.lipsum.com/) as input file
- Words are case insensitive.
- Exclude any words from a list that is in exlude.txt file (create such a file and add 10 words that should be excluded from the output files.)
- Count the number of excluded words encountered, and save the result in a file.
- Create a file for each letter in the alphabet. Each file should include the words that start with the letter and the count of occurrences:

The task can be solved in many different ways. Please think about how well your code will perform when running in an environment with multi core CPUs. Also consider how big a memory footprint your solution will have.

Please send your solution to us in a .zip file. The file **should not include any executable binaries**, as this will cause your mail to be blocked in our firewall. Alternatively you can push your solution to a GIT repository from where we can clone your solution.