

1. Create a .NET core Restful Web API for an issuer bank accepting messages from POS devices.
2. Please use an in-memory data layer.
3. Create two endpoints to make payments and query existing balances.
4. There are two kind of payment messages, PAYMENT and ADJUSTMENT
5. Input message will be in the following format:

```
{  
  messageType: string (PAYMENT | ADJUSTMENT)  
  transactionId: string (Guid)  
  accountId: long  
  origin: string (VISA | MASTER)  
  amount: decimal  
}
```

6. Calculate the commission based on the following rates and update the account balance accordingly.

Commission rates: VISA 1%, MASTER 2% of payment amount.

7. Adjustment can only be done on the transaction with the matching transactionId.
8. Existing accounts in the database is:

accountId	balance
4755	1001.88
9834	456.45
7735	89.36

9. Apply clean code and SOLID principles.
10. TDD must be applied.
11. Please share a GitHub link.