Solve the mystery

A	B	C	D	E	F	G	H	I	J	K	L	M
9	1	5	16	6	17	3	13	4	11	19	7	2

N	O	P	Q	R	S	T	U	V	W	X	Y	Z
10	26	20	12	8	22	18	14	23	25	15	21	24

Secret numbers

Letters