If the number position of the letter is 1-9, the letter is equal to a + last digit of the number position. If the number position of the letter is 10-19, the letter is equal to b + last digit of the number position. If the number position of the letter is 20-26, the letter is equal to c + last digit of the number position. First space in the phrase is represented by the number 10, second is represented by the number 20 etc.

I love cryptography = a910b2b5c2a520a3b8c5b6c0b5a7b8a1b6a8c5

a910b2b5c2a520a3b8c5b6c0b5a7b8a1b6a8c5 = I love cryptography