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alphabet0 = "ABCDEFGHIJKLMNOPQRSTUVWXYZ";
frequency[txt_] := (FT = Array[Function[i, {Characters[alphabet0][[i]], Count[Characters[txt], Characters[alphabet0][[i]]]}], 26];
FT = Transpose[FT];
FT = Transpose[{FT[[2]] / N[Apply[Plus, FT[[2]]]], FT[[1]]}]];
Reverse[Sort[FT]]);

SubstCipher[key_, text_] := StringReplace[text,
Table[StringTake[alphabet0, {i}] -> StringTake[key, {i}], {i, 1, 26}]]];

CipherText =
"KRJ NJZKQCY GZKJYYGFJZNJ CFJZNV DCO NQJCKJM GZ IGIKV IGBJ VJCQO CFT DGKR KRJ
OGFZGZF TI KRJ ZCKGTZCY OJNUQGKV CNK AV HQJOGMJZK KQUPCZ KRJ ZCKGTZCY OJNUQGKV
CNK NRCQFJM KRJ MGQJNKTQ TI NJZKQCY GZKJYYGFJZNJ DGKR NTTQMGZCKGZF ZCKGTZCY
GZKJYYGFJZNJ CNKGBKGJO CZM NTQQJYCKGZF JBCYUCKGZF CZM MGOOJPGZCKGZF
GZKJYYGFJZNJ DRGNR CIIJNKO ZCKGTZCY OJNUQGKV KRJ NGC GO CZ GZMJHJZMJZK
CFJZNV QJOHTZOGAYJ KT KRJ HQJOGMJZK CZM CNTUZKCAYJ KT KRJ CPJQGNCZ
HJTHYJ KRQTUFR KRJ GZKJYYGFJZNJ TBJQOGFRK NTPPGKKJJO TI KRJ UO NTZFQJOO";

frequency[CipherText]

{{0.136364, J}, {0.111364, K}, {0.102273, Z}, {0.102273, G}, {0.0818182, C},
{0.0636364, N}, {0.0477273, Y}, {0.0477273, T}, {0.0477273, Q}, {0.0454545, O},
{0.0409091, R}, {0.0409091, F}, {0.0272727, M}, {0.0181818, V}, {0.0181818, U},
{0.0181818, I}, {0.0136364, H}, {0.0113636, P}, {0.00909091, D},
{0.00909091, B}, {0.00681818, A}, {0, X}, {0, W}, {0, S}, {0, L}, {0, E}}}

Guess from frequencies that J is e :

SubstCipher["ABCDEFGHIJKLMNOPQRSTUVWXYZ", CipherText]

KRe NeZKQCY GZKeYYGFeZNe CFeZNV DCO NQeCKeM GZ IGIKV IGBe VeCQO CFT DGKR KRe OGFZGZF
TI KRe ZCKGTZCY OeNUQGKV CNK AV HQeOGMeZK KQUPCZ KRe ZCKGTZCY OeNUQGKV CNK
NRCQFeM KRe MGQeNKTQ TI NeZKQCY GZKeYYGFeZNe DGKR NTTQMGZCKGZF ZCKGTZCY
GZKeyYYGFeZNe CNKGBKGGeO CZM NTQQeYCKGZF eBCYUCKGZF CZM MGOOePGZCKGZF
GZKeyYYGFeZNe DRGNR CIIeNKO ZCKGTZCY OeNUQGKV KRe NGC GO CZ GZMeHeZMeZK
CFeZNV QeOHTZOGAYe KT KRe HQeOGMeZK CZM CNTUZKCAYe KT KRe CPeQGNCZ
HeTHY e KRQTUFR KRe GZKeYYGFeZNe TBeQOGFRK NTPPGKKeO TI KRe UO NTZFQeOO

Now guess that K is t :

SubstCipher["ABCDEFGHIetLMNOPQRSTUVWXYZ", CipherText]

tRe NeZtQCY GZteYYGFeZNe CFeZNV DCO NQeCteM GZ IGItv IGBe VeCQO CFT DGtR tRe OGFZGZF
TI tRe ZCtGTZCY OeNUQGtV CNT AV HQeOGMeZt tQUPCZ tRe ZCtGTZCY OeNUQGtV CNT
NRCQFeM tRe MGQeNtTQ TI NeZtQCY GZteYYGFeZNe DGtR NTTQMGZCtGZF ZCtGTZCY
GZteYYGFeZNe CntGBGtGeO CZM NTQQeYCtGZF eBCYU CtGZF CZM MGOOePGZCtGZF
GZteYYGFeZNe DRGNR CIIeNtO ZCtGTZCY OeNUQGtV tRe NGC GO CZ GZMeHeZMeZt
CFeZNV QeOHTZOGAYe tT tRe HQeOGMeZt CZM CNTUZtCAYe tT tRe CPeQGNCZ
HeTHY e tRQTUFR tRe GZteYYGFeZNe TBeQOGFr tNTPPGtteeO TI tRe UO NTZFQeOO

The first word (tRe) suggests that R is h :

SubstCipher["ABCDEFGHIetLMNOPQhSTUVWXYZ", CipherText]

the NeZtQCY GZteYYGFeZNe CFeZNV DCO NQeCteM GZ IGItv IGBe VeCQO CFT DGth the OGFZGZF
TI the ZCtGTZCY OeNUQGtV CNT AV HQeOGMeZt tQUPCZ the ZCtGTZCY OeNUQGtV CNT
NhCQFeM the MGQeNtTQ TI NeZtQCY GZteYYGFeZNe DGth NTTQMGZCtGZF ZCtGTZCY
GZteYYGFeZNe CntGBGtGeO CZM NTQQeYCtGZF eBCYU CtGZF CZM MGOOePGZCtGZF
GZteYYGFeZNe DhGNh CIIeNtO ZCtGTZCY OeNUQGtV the NGC GO CZ GZMeHeZMeZt
CFeZNV QeOHTZOGAYe tT the HQeOGMeZt CZM CNTUZtCAYe tT the CPeQGNCZ
HeTHY e thQTUFh the GZteYYGFeZNe TBeQOGFht NTPPGtteeO TI the UO NTZFQeOO

The word tT suggests that T is o :

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SubstCipher["ABCDEFGHIetLMNOPQhSoUVWXYZ", CipherText]
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the NeztQCY GZteYYGFeZNe CFeZNV DCO NQeCteM GZ IGItv IGBe VeCQO CFo DGth the OGFZGZF  
 oI the ZCtGoZCY OeNUQGtV CNT AV HQeOGMeZt tQUPCZ the ZCtGoZCY OeNUQGtV CNT  
 NhCQFeM the MGQeNtoQ oI NeztQCY GZteYYGFeZNe DGth NooQMGZCtgZF ZCtGoZCY  
 GZteYYGFeZNe CNtGBGtGeO CZM NoQQeYctGZF eBCYUctGZF CZM MG00ePGZCtgZF  
 GZteYYGFeZNe DhGNh CIIeNtO ZCtGoZCY OeNUQGtV the NGC GO CZ GZMeHeZMeZt  
 CFeZNV QeOHoZOGAYe to the HQeOGMeZt CZM CNnoUZtCAYe to the CPeQGNCZ  
 HeoHYe thQoUFh the GZteYYGFeZNe oBeQOGFht NoPPGtteeo oI the UO NoZFQeOO

The word oI suggests that I is f or n or r. I has low frequency and n and r are common,  
 so guess that I is f :

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SubstCipher["ABCDEFGHIfetLMNOPQhSoUVWXYZ", CipherText]
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the NeztQCY GZteYYGFeZNe CFeZNV DCO NQeCteM GZ fgftv fGBe VeCQO CFo DGth the OGFZGZF  
 of the ZCtGoZCY OeNUQGtV CNT AV HQeOGMeZt tQUPCZ the ZCtGoZCY OeNUQGtV CNT  
 NhCQFeM the MGQeNtoQ of NeztQCY GZteYYGFeZNe DGth NooQMGZCtgZF ZCtGoZCY  
 GZteYYGFeZNe CNtGBGtGeO CZM NoQQeYctGZF eBCYUctGZF CZM MG00ePGZCtgZF  
 GZteYYGFeZNe DhGNh CfffeNtO ZCtGoZCY OeNUQGtV the NGC GO CZ GZMeHeZMeZt  
 CFeZNV QeOHoZOGAYe to the HQeOGMeZt CZM CNnoUZtCAYe to the CPeQGNCZ  
 HeoHYe thQoUFh the GZteYYGFeZNe oBeQOGFht NoPPGtteeo of the UO NoZFQeOO

There are several 2 - letter words (GZ AV GO CZ) not involving e,  
 o, t, or f. This suggests G is i and C is a :

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SubstCipher["ABaDEFiHfetLMNOPQhSoUVWXYZ", CipherText]
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the NeztQaY izteYYiFeZNe aFeZNV DaO NQeateM iz fiftv fiBe VeaQO aFo Dith the OiFZiZF  
 of the ZatioZaY OeNUQitV aNt AV HQeOiMeZt tQUPaZ the ZatioZaY OeNUQitV aNt  
 NhaQFeM the MiQeNtoQ of NeztQaY izteYYiFeZNe Dith NooQMizatiZF ZatioZaY  
 izteYYiFeZNe aNtiBiteO azM NoQQeYatizF eBaYuatiZF azM MiOoePiZatiZF  
 izteYYiFeZNe DhiNh affeNtO ZatioZaY OeNUQitV the Nia io az izMeHeZMeZt  
 aFeZNV QeOHoZoiAYe to the HQeOiMeZt azM aNNoUZtaAYe to the aPeQiNaZ  
 HeoHYe thQoUFh the izteYYiFeZNe oBeQoifht NoPPitteeo of the UO NoZFQeOO

Now fiftv suggests V is y,  
 fiBe suggests B is v,  
 Dith suggests that D is w, ZatioZaY suggests that Z is n and Y is l,  
 and NoPPitteeo suggests N is c P is m and O is s :

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SubstCipher["AvawEFiHfetLMcsmQhSoUyWXln", CipherText]
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the centQal intelliFence aFency was cQeateM in fifty five yeaQs aFo with the siFninF  
 of the national secUQity act Ay HQesiMent tQUman the national secUQity act  
 chaQFeM the MiQectoQ of centQal intelliFence with cooQMinatinF national  
 intelliFence activities anM coQQelatinF evalUatinF anM MissematinF  
 intelliFence which affects national secUQity the cia is an inMeHenMent  
 aFency QesHonsiAle to the HQesiMent anM accoUntaAle to the ameQican  
 HeoHle thQoUFh the intelliFence oveQsiFht committees of the Us conFQess

The rest is clear : Q is r, F is g, M is d, U is u, A is b, H is p :

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SubstCipher["bvawEgipfetLdcsmrhSouyWXln", CipherText]
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the central intelligence agency was created in fifty five years ago with the signing  
 of the national security act by president truman the national security act  
 charged the director of central intelligence with coordinating national  
 intelligence activities and correlating evaluating and disseminating  
 intelligence which affects national security the cia is an independent  
 agency responsible to the president and accountable to the american  
 people through the intelligence oversight committees of the us congress

Note that the actual freqeicies in this message do not  
 come in the same order as the frequencies in "normal" English  
 text. We had to use digrams ad short words to break the cipher.