The Gemara in Talmud Bavli, Megillah 19a, states the following:

וא”ר חלבו אמר רב חמא בר גוריא אמר רב
מגילה נקראת ספר ונקראת אגרת נקראת
ספר שאם תפרה בחוטי פשתן פסולה ונקראת
אגרת שאם הטיל בה שלשה חוטי גידין כשרה.

And R. Helbo said in the name of Rav Hama bar Gurya who said in the name of Rav, (the) Megillah [that is, Megillat Esther] is called sefer [a book] (which implies that it must meet the requirements for a Torah scroll), and it is called iggeret [a letter] (which implies that it need not meet the requirements for a Torah scroll). It is called a book (to teach) that if it is sewn with linen threads it is invalid; yet it is called a letter (to teach) that if he stitched it with only three strands of sinew, it is valid (whereas a Torah scroll must be stitched along the entire connection of adjoining connections, except for a small area at the top and bottom).

This passage can be more deeply understood if we examine it from both a philological/lexical perspective, and a halakhic/conceptual one, each of which reinforces and sharpen the insights that the other one gives.

I.

Esther 9:32 states:

וּמַאֲמַר אֶסְתֵּר קִיַּם דִּבְרֵי הַפֻּרִים הָאֵלֶּּה וְנִכְתָּב
בַּסֵּפֶר.

And Esther's ordinance validating these observances of Purim was recorded in a sefer (book or scroll).

On the other hand, Esther 9:26 states:

עַל כֵּן קָרְאוּ לַיָּמִים הָאֵלֶּּה פוּרִים עַל שֵׁם הַפּוּר
עַל כֵּן עַל כָּל דִּבְרֵי הָאִגֶּרֶת הַזֹּאת וּמָה רָאוּ עַל
כָּכָה וּמָה הִגִּיעַ אֲלֵיהֶם.

In view, then, of all instructions in the said iggeret (letter) and of what they had experienced in that matter and what had befallen them.

Moreover, Esther 9:29 states:

וַתִּכְתֹּב אֶסְתֵּר הַמַּלְכָּה בַת אֲבִיחַיִל וּמָרְדֳּכַי
הַיְּהוּדִי אֶת כָּל תֹּקֶף לְקַיֵּם אֵת אִגֶּרֶת הַפֻּרִים
הַזֹּאת הַשֵּׁנִית.

Then Queen Esther daughter of Abihail and Mordecai the Jew wrote a second iggeret (letter) of Purim for the purpose of confirming with full authority the aforementioned one.

Now the word iggeret does not exist in Classical Biblical Hebrew, and is termed a Late Biblical Hebrew word. In the Hebrew of the Torah and subsequently of the earlier sefarim of Nakh, the term sefer is used in those cases where, in the Hebrew of the later sefarim and in the Rabbinic Hebrew of Hazal, iggeret would be used. In Classical Biblical Hebrew, sefer denoted both a book, that is, a formal literary composition on the one hand, and a letter or legal document on the other. Examples of this can be easily seen by comparing pesukim regarding royal/official letters in the earlier Biblical books of Shmuel and Melakhim on the one hand; e.g., 2 Samuel 11:14, I Kings 21:8, and 2 Kings 10:1 (where the earlier form of sefer is used), and the late Biblical book of Divrei Ha-Yamim: 2 Chronicles 30:1 on the other (where the later form of iggeret is used). For example:

וַיִּכְתֹּב דָּוִד סֵפֶר אֶל-יוֹאָב; וַיִּשְׁלַח
בְּיַד אוּרִיָּה.

And it came to pass in the morning, that David wrote a letter (sefer) to Joab, and sent it by the hand of Uriah.

And Hezekiah sent to all Israel and Judah, and wrote letters also to Ephraim and Manasseh, that they should come to the house of the LORD at Jerusalem, to keep the passover unto the LORD, the God of Israel.

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2 Shmuel 11:14

וַיִּכְתֹּב אֶסְתֵּר הַמַּלְכָּה בַת אֲבִיחַיִל וּמָרְדֳּכַי
הַיְּהוּדִי אֶת כָּל תֹּקֶף לְקַיֵּם אֵת אִגֶּרֶת הַפֻּרִים
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24:2, the Biblical verse dealing with a bill of divorce. The Torah writes sefer keritut and Targum Neophiti (ad loc.) translates it as iggra di-shivukin. But the Aramaic translations of literary compositions such as a book are denoted in the Targumim with the term sifra. Similarly, in the Rabbinic Hebrew of Hazal, words denoting letter are invariably referred to with the term iggeret.

Besides the Mishnah in Masekhet Gittin (9:3), which also refers to a get as iggeret shivukin, another interesting example is the Mekhilla in Parashat Yitro, which records the opinion of R. Joshua that Yitro informed Moshe by letter that he was preparing to visit him, and writes, katav lo be-iggeret. On the other hand, the term in the Rabbinic Hebrew of Hazal for book is sefer.

In light of all this, the language in the Book of Esther, a book that has many other features of Late Biblical Hebrew, is quite striking. Both terms — sefer and iggeret — are used. Thus, one may, from a lexical point of view, explain the Gemara’s question as follows: Which paradigm is Megillat Esther following? Apparently, it cannot be that of Classical Biblical Hebrew, which does not distinguish between sefer as denoting a book and sefer as denoting a letter, missive, epistle, royal letter, edict, etc., for the Megillah also uses the word iggeret, which is the Late Biblical Hebrew term for these items. On the other hand, if it is exclusively following the Late Biblical Hebrew paradigms, why does it use the word sefer at all? Sefer is no longer used for such items. It is only used for a book or literary composition. So, granting the premise that the terms sefer and iggeret in Megillat Esther are self-referential, that is, they teach us the type of document that the Megillah must be, what type of document is it?

The Gemara’s answer then, is quite sophisticated. It tells us that following the pattern of Late Biblical Hebrew, in which sefer and iggeret denote two distinct entities, the legal status of the Megillah lies in between the legal status of the two aforementioned terms. On the one hand, granting that a formal sefer must be stitched with animal sinews (gidin) and linen stitching (pishtan) is unacceptable, linen stitching is also unacceptable for the Megillah. On the other hand, since the term iggeret for the Megillah is also used, Hazal derive that one need not adopt all the rules that are necessarily entailed with the term sefer, and one need not stitch the entire connection of adjoining sections. Rather, three strands of animal sinews are sufficient.
Megillah as an Iggeret

There are a number of laws and practices related to the Megillah's categorization as an iggeret:

1) The Gemara, Megillah 18b, states that if a Megillah scroll contains errors, it may still be used. Ramban, Megillah 17a, notes that although a sefer Torah containing even one error is invalid, a Megillah is valid even if it contains errors because it has the status of iggeret.

2) When a sefer Torah or other books of Nach are read, the parchment is read in a rolled position like a scroll. The Megillah however, is unrolled completely before it is read and it is folded because it is considered an iggeret (Shulchan Aruch, Orach Chaim 690:16).

3) When reading a sefer Torah, it is permissible to pause slightly between the verses. However, because the Megillah is considered an iggeret, the reader should not pause between the sentences (Mishna Berurah 690:52).

4) In a sefer Torah, a new section (parsha) sometimes starts on a new line (petucha) and sometimes starts on the same line with a space between the sections (setumah). Because a Megillah is an iggeret, all new sections are setumot and start on the same line (Rama, Orach Chaim 691:2 and Mishna Berurah 691:12).

5) The Gemara, Megillah 19a, states that if one reads from a scroll containing all of Ketuvim (including Megillat Esther), one does not fulfill the mitzvah. Rashi explains that such a scroll would not be considered an iggeret.

Torah To Go Editors

II.

The preceding analysis still leaves some gaps in our full understanding of the halakhic parameters of what stitching is required by a sefer and what is sufficient to fulfill the requirements of an iggeret. Granting Rashi’s explanation (Megillah 19a, ad loc.) that the point of mentioning iggeret is to teach that the Megillah used as a document with which one fulfills his obligation to read Megillat Esther need not have all the stringencies of a sefer, can we deduce what the le-khat’ila and be-di-eved requirements of a sefer are, and analogously, what the le-khat’ila and be-di-eved requirements of an iggeret are?

These issues were discussed by R. Chaim Aharon Torchin, z”l, a talmid of the Brisker Rav, Maran Ha-Rav Yitzhak Ze’ev Soloveitchik, z”l.2 He argued that one should not take the Gemara to mean that the Megillah is a third entity, possessing neither the laws of a sefer nor the laws of an iggeret. [And certainly, the Gemara does not mean that one be-di-eved can fulfill his requirements with the be-di-eved definition of sefer, without any reference to iggeret at all.] Rather, the point of the Gemara must be that the Megillah halakhically contains elements of both sefer and iggeret. But if it is not a third distinct entity, how can that be?

Rav Torchin claimed that the Gemara posits that be-di-eved, it should be sufficient for a sefer qua sefer to possess only three stitching of sinews, for at the end of the day, the Megillah must (also) possess the characteristics of a sefer. The point of the Gemara can be understood that le-khat’ila every sefer needs animal stitching along the entire connection of adjoining sections. The use of the term iggeret teaches us, then, that vis-a-vis Megillah, one le-khat’ila can adopt the be-di-eved law that three stitches are sufficient.

But now one can raise an analogous question regarding iggeret. Is it that iggeret le-khat’ila does not need a complete tefirah (of linen) at all, and three stitches of linen suffice, or does iggeret actually need a complete connection of linen stitches? If the second alternative is correct, the Gemara should have concluded that one indeed has to stitch the entire connection, but three of the stitches must be of animal sinews, and the remainder can be of linen. This way, one fulfills aspects of both sefer and iggeret! Why wasn’t this the conclusion of the Gemara? R. Torchin responds to his own query by suggesting that based upon his previous point, the Gemara assumes a qal va-homer. If three stitches of animal sinews are sufficient be-di-eved to create a halakhic sefer, certainly three stitches would be sufficient be-di-eved to create a halakhic iggeret. But one can still assume that le-khat’ila, an iggeret needs complete stitching (of linen) as well. The point of the Gemara by using both terms is to teach us that vis-a-vis Megillah, here one may be-di-eved employ the be-di-eved definition of both terms.

But is there a le-khat’ila method of sewing the Megillah that would entail both aspects of sefer and of iggeret? Rav Torchin proceeds to analyze the Rambam, Hilkhot Megillah 2:11. Following the Biur Ha-Gra (Orah Haim, #691), he understands the Rambam as saying that halakhah lema’aseh one must le-khat’ila sew the entire connection
of adjoining sections. But since the Gemara has taught us that even le-khat’hila one does not need to sew the entire connecting sections with animal sinews (since use of the term iggeret alongside that of sefer in the Megillah teaches us that in Hilkhot Tefirat HaMegillah, one le-khat’hila may adopt the be-di-eved definition of sefer), perforce, the le-khat’hila method of sewing the remainder of the adjoining sections must be with linen! Moreover, he cites Hagahot Maimuniyyot in the name of Rabbenu Simhah (Hilkhot Megillah Pereq Bet, Ot Samakh, a view that is cited in the Ramoh to Orah Haim 691:6), that it is preferable to sew the remainder of the adjoining sections (besides the three stiches of animal sinews) with linen than to leave that area without being sewn at all. How are we to understand that? Rav Torchin states that this is not just “good advice” but is a consequence of the understanding of the din le-khat’hila and din be-di-eved that he has been analyzing. Although the entire point of the Gemara vis-a-vis iggeret and sefer is to establish that one need not adopt the le-khat’hila definition of sefer, there is still a le-khat’hila notion that one should adopt the le-khat’hila definition of iggeret (with the additional stipulation that three stiches must be “sefer stiches,” made up of animal sinews, and not “iggeret stiches” made up of linen, for in the Megillah one must fulfill aspects of sefer as well as aspects of iggeret). Finally, R. Torchin admits that although the classical meforshim of a relevant passage in the Yerushalmi of Massekhet Megillah, the Qorban Ha-Edah, and the Penei Moshe, assume that iggeret even le-khat’hila does not need complete stitching at all (neither of animal sinews or of linen), the words of Rashi to Megillah 19a with which we began our discussion, in which he writes that the laws of iggeret are not as strict as those of sefer, can indeed fit with his hiddush (i.e., Rashi can agree that le-khat’hila, iggeret qua iggerret would need complete stitching, just not that of animal sinews, but of linen).

The Torah is “vaster than the sea.” Each perspective with which we learn Torah adds to our appreciation its manifold aspects. My we all grow in both our knowledge of and love of the Divine gift that is Torah Hashem Temimah.

Notes
1 For the following paragraphs, I am indebted to Avi Hurvitz, A Concise Lexicon of Late Biblical Hebrew (Leiden and Boston, 2014), sv. iggeret, pp. 25-27.
2 Rav Torchin, zt”l, was Rosh Yeshiva of the Yeshiva la-Metzuyyanim in Jerusalem. This analysis that I cite from can be found in his sefer titled Qunteres Be-Inyan Megillah va-Hanukah (Jerusalem, 1970, repr. 1992), Megillah, Siman 25, #33, pp. 113-14.
3 Talmud Yerushalmi Megillah 2:2, p. 73a (p. 759 in the edition published by Yaakov Sussmann).