"For on this day He shall provide atonement for you to cleanse you; from all your sins before Hashem you shall be cleansed" (Vayikra 16:30).

"It is good for a person to have intention during these forty nine days to fix every sin within each of the seven sefirot" (Shaar HaKavanot, Drush HaPesach, Drush 11).

"The sacrifice of the Omer comes from barley, which is the food of animals. [Thus, the Omer symbolizes the "refesh behemit," the animal soul within man.] When the animal soul ascends to its lofty source, and with its mighty strength inclines to holiness, the mighty love of God celebrates. By the same token, when the collective nation sacrifices its material abilities, consecrating them to the Lord, the nation is united in its will with the will of the Lord, God of the Universe. (Olat Re'iyah vol. 1, p. 417)."

You shall love your fellow person like yourself, I am Hashem (Vayikra 19:18)
Acting on the advice mentioned above — to view one’s body with scorn and contempt, and to find joy in the joy of the soul alone —

is a direct and easy path toward fulfilling the mitzvah,4 “You shall love your fellow as yourself,” with regard to every Jew both great and small — in spiritual stature.

Since his body is despised and loathsome he will not love himself on account of his body more than he loves his fellow; and as for the soul and spirit, the differences between his own soul and that of his fellow surely will not diminish the love between them, for who can know their (the soul and spirit’s) greatness and excellence in their source and root — the living G-d?

How, then, can one claim that his soul is superior to his fellow’s?

Furthermore, they are actually all equal;5 and not only equal yet separate, but, furthermore, they all have one father — one source, and within their source they all comprise one entity.

It is on account of this common root in the One G-d that all of Israel are called “brothers” — in the full sense of the word, and not only figuratively, in the sense of “relatives” or “similar in appearance” and the like;6

only the bodies are distinct from each other.

This explains how it is at all possible to demand that one love his fellow as he loves himself. Self-love is innate, natural to man; love for one’s fellow is not. How can a generated love match a natural one?

According to the principle stated here, this is readily understood. One Jew need not create a love for another. The love is an inborn characteristic of his soul, on account of its root in G-dliness which is common to all souls; it is as natural as the love between brothers.

Therefore, there can be no true love and fraternity between those who regard their bodies as primary and their souls secondary, but only a love based on an external factor.