Ezekiel 36:25-28

I will sprinkle clean water on you, and you shall be clean from all your uncleannesses, and from all your idols I will cleanse you. And I will give you a new heart, and a new spirit I will put within you. And I will remove the heart of stone from your flesh and give you a heart of flesh. And I will put my Spirit within you, and cause you to walk in my statutes and be careful to obey my rules. You shall dwell in the land that I gave to your fathers, and you shall be my people, and I will be your God.

Water is an emblem of the cleansing our polluted souls from sin. But no water can do more than take away the filth of the flesh. Water seems in general the sacramental sign of the sanctifying influences of the Holy Ghost; yet this is always connected with the atoning blood of Christ. When the latter is applied by faith to the conscience, to cleanse it from evil works, the former is always applied to the powers of the soul, to purify it from the pollution of sin. All that have an interest in the new covenant, have a new heart and a new spirit, in order to their walking in newness of life. God would give a heart of flesh, a soft and tender heart, complying with his holy will. Renewing grace works as great a change in the soul, as the turning a dead stone into living flesh. God will put his Spirit within, as a Teacher, Guide, and Sanctifier. The promise of God's grace to fit us for our duty, should quicken our constant care and endeavour to do our duty. These are promises to be pleaded by, and will be fulfilled to, all true believers in every age. - *Matthew Henry, MHCC*