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From Sample Problem A/2,

$$I_{\chi} = \frac{1}{4}bh^{3}, I_{y} = 2\left\{\frac{1}{12}h\left(\frac{b}{2}\right)^{3}\right\} = \frac{1}{48}hb^{3}$$

$$I_{\chi} = I_{y} \text{ if } \frac{1}{4}bh^{3} = \frac{1}{48}hb^{3}$$

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