1. Draw a kind of upside down U shape.
2. Start the inside of the flipper edges.
3. Draw the rest of the flippers below.
4. Finish the chest and add flipper lines.
5. Add the mouth shape and long tusks.
6. Draw two eyes above and add whiskers.
7. Draw the body off to the side.
8. Erase line shown. Add rocks, horizon, sky.
9. Trace with a marker and color.