1. Draw the front part of the body.

2. Add the back end as shown.

3. Draw and eye, snout and whiskers.

4. Add a front and back flipper.

5. Draw lines inside the flippers.

6. Add scalloped ends to the flippers, erase line.

7. Draw a block of ice below, erase the gray lines.

8. Finish with a background and sky.

9. Trace with a marker and color.
Sea Lion