



Cut the pieces along the black line. Fold the back part out and cut the grey part of the template on one half.



Place the outer strip of the belly into the back piece close to the flipper.



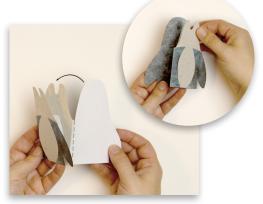
Pass the back piece through the middle strip of the belly. Pull the belly section towards the flipper, to make the next part easier.



Pass the last strip of the belly through at the straight edge of the back. The paper needs to be bent a good deal to get it through at the top.



Next pull the belly part so that it is aligned with the straight edge of the back.



Fold the long part to the back, so that it forms the back and the flipper on the opposite side. Glue the back in place. The penguin is now ready for eyes and a beak.

