You need a sheet of origami paper.
Repeat step 9 to 11.

Pull 'a' and 'b' outwards.

Bring lower flap towards you.

Fold 'd' towards you as much as possible.
Fold up 2 flaps together.

Pinch fold as shown.

Tuck the flap 'C' under 'A' and 'B'.

Here is the Owl. You can insert the rolling letter under the 'C'.