



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

February 19, 2010

Ms. Lisa Sharp  
Avino Silver & Gold Mines, Ltd.  
455 Granville Street, Suite 400  
Vancouver, British Columbia V6C 1T1  
Canada

**Re: Avino Silver & Gold Mines, Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2008**  
**Filed July 15, 2009**  
**File No. 0-09266**

Dear Ms. Sharp:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief