



DIVISION OF
CORPORATION FINANCE

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

August 31, 2018

David Wolfin
Chief Executive Officer
Avino Silver & Gold Mines Ltd.
Suite 900, 570 Granville Street
Vancouver, British Columbia
V6C 3P1, Canada

Re: Avino Silver & Gold Mines Ltd.
Registration Statement on Form F-3
Filed August 21, 2018
File No. 333-226963

Dear Mr. Wolfin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Hillary Daniels at (202) 551-3959 with any questions.

Sincerely,

Division of Corporation Finance
Office of Beverages, Apparel and
Mining

cc: Daniel Eng