

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

November 5, 2021

Peter Hardie Chief Financial Officer Equinox Gold Corp. 700 West Pender Street Suite 1501 Vancouver, British Columbia V6C 1G8

Re: Equinox Gold Corp.
Form 40-F for the Year Ended December 31, 2020
Filed March 24, 2021
File No. 001-39038

Dear Mr. Hardie:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation