



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