



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2018

Via E-mail

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

**Re: Avino Silver & Gold Mines Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2017**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**File No. 001-35254**

Dear Mr. Wolfin:

We have completed our review of your filings. 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,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining