



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