



DIVISION OF
CORPORATION FINANCE

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

January 19, 2021

David Wolfin
President and 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 January 13, 2021
File No. 333-252081

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 Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Daniel B. Eng, Esq.