



DIVISION OF
CORPORATION FINANCE

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

July 11, 2024

Nathan Harte
Chief Financial Officer
Avino Silver & Gold Mines Ltd
570 Granville Street Suite 900
Vancouver, BC
Canada, V6C 3P1

Re: Avino Silver & Gold Mines Ltd
Form 40-F for the Fiscal Year Ended December 31, 2023
Filed March 29, 2024
File No. 001-35254

Dear Nathan Harte:

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