

## 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