



August 4, 2017

TO: British Columbia Securities Commission (Principal Regulator)  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
Manitoba Securities Commission  
Ontario Securities Commission  
Nova Scotia Securities Commission  
New Brunswick Securities Commission  
Prince Edward Island Deputy Registrar, Securities Division  
Newfoundland & Labrador Director of Securities, Department of Government Services  
and Lands

Dear Sirs/Mesdames:

Re: **Avino Silver & Gold Mines Ltd.** (the “Company”)  
Prospectus Supplement dated August 4, 2017 to the Short Form Base Shelf Prospectus dated  
November 10, 2016 (the “Prospectus Supplement”)

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We refer to the Company’s Prospectus Supplement relating to issuance of common shares of the Company. We consent to being named in the prospectus Supplement, and to the use, through incorporation by reference in the above-mentioned Prospectus Supplement, of our reports dated March 1, 2017, March 2, 2016, and March 20, 2015 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2016, 2015, and 2014;
- Consolidated statements of operations and comprehensive income (loss), changes in equity and cash flows for the years ended December 31, 2016, 2015, and 2014, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus Supplement and all financial information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus Supplement as these terms are described in the CPA Canada Handbook – Assurance.

Sincerely,

*Manning Elliott LLP*

Vancouver, Canada

August 4, 2017