



December 21, 2018

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")
Final Short Form Base Shelf Prospectus dated December 21, 2018 (the "Prospectus")

We consent to being named in the Prospectus, and to the use, through incorporation by reference in the above-mentioned Prospectus, of our reports dated April 2, 2018, March 1, 2017 and March 2, 2016 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2017, 2016, and 2015;
- Consolidated statements of operations and comprehensive income (loss), changes in equity and cash flows for the years ended December 31, 2017, 2016, and 2015, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus 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