A simple analytical solution is proposed for the stationary loss system of two parallel queues with finite capacity, in which new customers join the shortest queue, or one of the two with equal probability if their lengths are equal. The arrival process is Poisson, service times at each queue have exponential distribution with the same parameter, and both queues have equal capacity. An elementary analytic approach is used. It leads to a simple expression of the loss probability, which as far as we know is original. The stationary probabilities $\pi(n, m)$ are derived as function of the $\pi(n, 0)$ which can be obtained recursively from explicit $\pi(K, 0)$. A similar analysis is available in the infinite capacity case. It provides an alternative way to the results of Cohen, who derives the bivariate generating function in terms of a meromorphic function with explicit zeroes and poles. In our unified approach, the $\pi(n, m)$ are simple linear combinations of the $\pi(n, 0)$. The asymmetrical model is under study.