Natasha & Sam is a coming of age drama, set in the mid 1990's, about three western girls, two from Britain and the lead, Natasha, from the US, who find themselves on a dance contract in Japan, which sets them nightly in the subculture of Japanese hostess clubs.

Natasha is smart but insecure and shy. She is hungry to have adventures and experiences she can chalk up to being an artist, but she is rarely single and ever trying to be the perfect girlfriend. Samantha is charming and street smart. From Yorkshire, she comes with a thick accent and years of adventure behind her- as she's been dancing contracts around Europe and Asia for several years now. She's developed a bit of a reputation as a party girl who loves 'em and leaves 'em, meanwhile never getting attached. Samantha dropped out of school after 6th grade and has been working ever since. Brittney, the youngest of the three at barely 21, is also from the north of England and shares a similar accent to Samantha. Although she tried university for a year, she couldn't get interested and dropped out. She is the baby of her family, with 5 older siblings who are mostly married with kids or driving cabs and the like. She hopes for similar and would like to find Mr. Right and have a couple babies with him. She tries to come across tough, but is very dependent and always wants to be part of a group and avoids venturing out on her own.

The opening scene of the film is of the three girls dancing in their first club in Japan, several weeks into the contract. It jumps between their hasty quick changes in the grungy dressing room and quick quips as they pass to the imposed glamour of the show, and allows a glimpse into the Japanese hostess world we will be entering.

We are then brought back to Natasha traveling on a train in northern Britain to meet Madge and Barry, the husband and wife team that runs these contracts. She will also be meeting her fellow dancers and attending rehearsals for their show. As she travels north she remembers the events of her last weeks of preparation, including the challenging goodbye to her new boyfriend, Bill, who she fell in love with and is torn about leaving. But in the end she decided that she's put boyfriends first so many times, and this relationship is so new, that she's going to trust the love will still be there between them six months from now, when she'll return.

Landing in Leeds, Natasha, who is also nearly broke, digs up her bravery to reassure all that she won't be a weak link on this team, while learning the details of her coming life. The primary detail is her fellow dancers, Brittney and Samantha. Natasha meets Brittney first and makes best efforts to be kind and friendly, despite not feeling they have much in common at all. However, sparks fly for her when they pick up Samantha from the train. Samantha is instantly charming and has an easy way with Barry and Madge, she also plants a winning smile upon Natasha as they meet.

Two weeks later, the girls are on a plane to Osaka to begin their contract dancing and hostessing in Japan. They are quickly disappointed when they see the first club, Showgirls, with it's small stage, strict staff that barely speaks English, and the 50-odd Asian women who work there solely as hostesses. Their apartment is not much better, but they go about trying to make it home. Throughout rehearsals and the set up of their new life in Japan, Brittney has latched herself onto Samantha, and not left much invitation for Natasha to join in, ever emphasizing the cultural references she and Samantha share. Natasha wants very much to bond with Samantha, but wants harmony amongst their group most of all, and is able to be on her own. Natasha spends her spare time writing letters to her boyfriend, Bill, but gives him a glamorized account of her reality.

Several weeks into the contract, Natasha and Samantha are delighted to find themselves alone with each other when Brittney has gone out on a date after work. Awkwardly, over several drinks at their kitchen table, their interest in each other comes out. Then, as they venture out for more liquor, a kiss, initiated by Samantha, in a darkened corner is planted on Natasha, who after a short hesitation, kisses back.

All is altered and Natasha, who has often lost out for lack of bravery, is rising to the challenge and pursuing this interest, which continues into Natasha's bed until a couple hours later when Brittney drunkenly and noisily returns home from her date. Samantha scurries back to her bed before Brittney enters the room to keep from getting caught in the act.

The next few days are filled with confusion as Natasha and Sam hide their relationship and try to figure out how the other feels and what they want. In a stolen moment, Samantha explains that she doesn't want Brittney to know, which comes as a blow to Natasha. Both girls now spend their time hoping Brittney will have more dates, which happens, but not enough. Eventually, of course, Brittney is told, and she is not happy at all about the development and it becomes clear that Natasha and Sam will need to be careful around her.

Over the next several weeks, a new dynamic between the three girls is forming in which Natasha and Sam continue to bond and learn about each other and strain to appease Brittney so that she won't tell on them, to either Madge or their current bosses. At the same time that they'd like nothing better than to be alone together, they have started to invite her to spend time with them, in the effort she'll feel included, and also to encourage her dating life. But Brittney is ever more passive aggressive in her efforts to break them up.

The girls are now getting ready to move to their 2nd and final town and club of the contract, for which they are very nervous, since they've finally found their grounding at the first club and gotten to know the neighborhood. They know the new place will be more rural, and are nervous, about all of it. On the last night, as Natasha and Sam lay in bed together, now in their own private room, they confess that they've fallen in love with each other. Initially this was just to be a fun fling, to

help pass the time. It has become much more and both Natasha and Sam are bothered by Natasha's boyfriend, for different reasons of course. It has become established that Samantha doesn't want to hear about that relationship, so Natasha does her best to keep it hidden. However, she can't cut it off as they were in the height of that early honeymoon period of new love when she left, and she believes he is whom she ultimately wants to be with. At the same time, she has wanted for years to have more than an experiment with a woman, and she is surprised at how close she is with Natasha- closer than she's ever been to any lover, actually. But they have a ticking time bomb of their contract ending and no foreseeable way they could stay together afterwards.

The girls are driven to their new town and apartment, which this time is disappointingly above the club they work in. It is a very small town and the stage is much smaller than before, just a wooden slat in the middle of a carpeted floor. It both looks, and is, a mom and pop establishment and their new local boss is Mama San, who runs the club, even if unofficially. Papa San nightly invites his friends who come and get drunk with him. This time, instead of 50-odd Asian hostesses, there are just 3, who are Filipino and live in the other apartment upstairs, next to them. This new apartment is much smaller, but to the relief of Natasha & Sam, it at least has two bedrooms as before, and it has become understood by now that they don't intend to share a room with Brittney, as they did in the initial days of the contract.

We see the girls adjust once again to their new surroundings. Natasha and Sam find much to like in this new small town, after their initial disappointment, but Brittney is not so positive. She misses Tom, the crude Japanese man she began dating before their move. So after the initial first weeks of the girls bonding again with this new change, they become even more divided. Natasha and Sam really want to be alone, without Brittney, and include her only to be polite. Brittney knows this and is ever depressed and isolated in this new rural locale. She has stopped joining them at the gym and neglected to by herself a bicycle when they did. She regularly stays at home, in bed, and smokes cigarettes all day.

For Natasha the stress of the end of the contract is looming. Samantha has made it known she would like Natasha to break up with her boyfriend, but she hasn't been able to do it. She brought herself to tell him, in a letter, about Samantha, and after initial shock and hurt he is now saying all the right, supportive things, and she is hopeful he'll understand and probably really like her, should they ever meet.

And then the day comes, 500 shows later, when it's time to leave Japan. Natasha and Sam have arranged that they will spend three days together in London, before Natasha returns to New York and Sam returns up north to her parent's place for a few weeks, before she'll inevitable find a new contract to set off on again. At first the time away from Brittney is glorious, and being on vacation, without having to work or sit with men is brilliant. But at the end of a couple meals out and a play they find they are too sad, even for romance.

The next morning Natasha packs her bags in the hotel room while Samantha sulks. Then they travel to the bus station together and wait for the one that will take Natasha to Heathrow airport. Finally, they are forced to say goodbye in public, and as usual, find themselves trying not to look like a couple. Natasha boards her bus and watches Samantha get in a taxi to head to the train station. At Heathrow, Natasha boards her flight to New York. She sits by the window and tries, unsuccessfully, to keep her composure.

The film ends with Natasha in the park, alone, at first sitting on a bench and observing. She sees couples in love and an airplane overhead. Then she gets up and begins to walk alone down the path.